

Public Law 13-92  
Thirteenth Guam Legislature  
(Bill (376))

AN ACT

*An Act to add a new Chapter III to Title LV of the Government Code to provide for the Registration, Bonding and Regulation of Tax Preparers and to add Section 49273(m) to Title XLVIII of the Government Code relative to the responsibility of the Department of Revenue and Taxation to administer the Tax Preparers Act.*

Be it enacted by the People of the Territory of Guam:

Section 1. A new Chapter III to Title LV is added to the Government Code to read:

CHAPTER III

Registration, Bonding and Regulation of Tax Preparers

Section 53640. Short title. This Chapter may be cited as the Tax Preparer Act.

Section 53641. Definitions as used in this Chapter:

(a) "Tax preparer" means a person, who for a fee assists with or prepares tax return for others, but does not mean an employee, representative, partner, agent, officer or member of a "registered tax preparer's" office.

(b) "Division" means the appropriate Division within the Department of Revenue and Taxation.

(c) "Director" means the Director of the Department of Revenue and Taxation.

(d) "Fee" means any money or valuable consideration paid or promised to be paid for services rendered or to be rendered by any tax preparer.

(e) "Person" means an individual, firm, partnership, association, joint venture, or corporation.

(f) "Tax return" means any return, declaration, statement, refund claim or other document required to be made or filed in connection with territorial or federal taxes or bank or corporation franchise tax.

Section 53642. Exemptions. The following persons are exempt from the requirements of this chapter:

- (a) Any person regulated by the Board of Public Accountancy.
- (b) Any person who is a member of the Guam Bar Association.
- (c) Any trust company or trust business.
- (d) Any person who is authorized to practice before the Internal Revenue Service pursuant to Subpart A commencing with Section 10.1 of Part 10 of Title 31 of the Code of Federal Regulations.

Section 53643. Enforcement and Administration. The Duty of enforcing and administering this chapter is vested in the Director, who shall promulgate appropriate rules and regulations for the implementation of this act. Every power granted or duty imposed upon the Director by this Chapter may be exercised or performed in the name of the Director by such subordinate officials of the Department of Revenue and Taxation as he may determine to be necessary for the efficient and effective administration and operation of the Tax Preparers Act.

(a) With the approval of the Director, they may adopt rules and regulations as he determines are reasonably necessary to carry out the purposes of this Chapter. Such rules and regulations shall be adopted pursuant to Chapter III, Title 25, of the Government Code.

(b) The Director shall maintain a record of registered tax preparers. The record shall include the names and addresses of the tax preparer and locations used by all registered tax preparers; which list is a public record and open to public inspection at reasonable times.

(c) The Director shall, on his own initiative or in response to complaints, investigate and gather evidence of violations of this Chapter and of any rule or regulation adopted pursuant to this Chapter by any tax preparer, whether registered or not, and by any employee, partner, officer, agent, or member of any tax preparation office.

Section 53644. Application for examination and registration.

(a) Every tax preparer shall take an examination of not less than 50 questions which will be prepared by the Director of such division or organizational unit or board as he may designate. To qualify, each preparer must receive a passing grade of at least 70%.

(b) Every tax preparer shall register upon forms prescribed by the Director of the division designated by him. The form shall contain sufficient information to identify the tax preparer, including name, address, identification numbers, and other identifying data which is prescribed by the Director.

(c) Any tax preparer maintaining more than one business location shall be permitted to file a single form which, in addition to the information required in Section 53643(b), clearly designates each location, identifying one location as the principal location and all others as additional locations, and the individual or individuals in charge of each location.

(d) If any of the information required by this section changes, the tax preparer shall promptly notify the Director of the changes.

Section 53645. Determination of eligibility and qualification for registration. Upon receipt of the form properly filled out, and receipt of the required fee, and receipt of proof of deposit of the bond required by this Chapter, if the Director determines that the applicant is eligible, he shall validate the registration and send a proof of such valid registration to the tax preparer.

(a) Every registration shall cease to be valid on June 30 of each year, unless the tax preparer has paid the renewal fee required by this Chapter.

Section 53646. Effective date and penalty. On or after July 1, 1976, it shall be unlawful for any person to be a tax preparer unless such person is registered in accordance with the provisions of this Act. Any person who violates this section is guilty of a misdemeanor, punishable by a fine of not less than Fifty Dollars (\$50.00) or more than Five Hundred Dollars (\$500.00), or a jail sentence for a period of not more than 60 days or both, for each violation of this section.

Section 53647. Denial, revocation, suspension and withdrawal of registration.

(a) The Director may refuse to validate or may suspend or revoke, temporarily or permanently, the registration of a tax preparer for any of the following acts or omissions relating to preparing tax returns for others for a fee which are done by the tax preparer or any employee, representative, partner, agent, officer, or member of the tax preparation office:

(1) Making or authorizing the making of any oral or written statement or representation, which is intended to induce persons to use the tax preparation service of the tax preparer, which statement or representation is fraudulent, untrue, or misleading.

(2) Obtaining the signature of a customer on a tax return or authorizing documents which contain blank spaces to be filled in after the signature has been obtained.

(3) Failing or refusing to give a customer, for his own records, a copy of any document requiring his signature, within a reasonable time after the customer signs such document.

(4) Failing to maintain a copy of any tax return prepared for a customer for the applicable statute of limitation period.

(5) Engaging in any fraudulent conduct.

(6) Violating the advertising prohibitions set forth in this Chapter.

(7) Failing to promptly report changes in the information required by Section 53644(d).

(8) Violating the provisions of Section 7216 of the Guam Income Tax Laws.

(9) Failing to post the proof of valid registration supplied by the Director in each tax preparer location.

(10) Failing to sign a customer's tax return as prescribed by the Director.

(11) Failing to represent taxpayers in audit or other conferences required by the Director, provided that such conferences shall be only for the purpose of discussing the client's tax return as prepared by the tax preparer; further provided that nothing in this provision shall be construed as giving authority to the tax preparer to represent a client in any legal proceedings before a court of law.

(b) In addition to the grounds specified in Subsection (a), the Director may refuse to validate or may suspend or revoke, temporarily or permanently, the registration of a tax preparer if he has been convicted of a felony or a crime involving moral turpitude and the time for appeal has elapsed or the judgment of conviction has been affirmed on appeal, irrespective of an order granting probation following such conviction, or suspending the imposition of sentence or of a subsequent order under the provisions of the Penal Code allowing such person to withdraw his plea of guilty or setting aside the plea of verdict of guilty, or dismissing the accusation or information.

Section 53648. Notice of denial of registration. If the Director refuses to validate a registration, he shall notify the applicant by personal service or registered mail, return receipt requested, mailed to the address as shown on the registration form. In the event such notice is given, the applicant shall be given a hearing if he files a written request with the Director within 60 days after the notice is given.

- (a) All hearings relating to a refusal to validate a registration or revocation or suspension of a registration shall be conducted pursuant to Chapter II, Title XXV of the Government Code.
- (b) The expiration of a valid registration shall not deprive the Director of jurisdiction to proceed with any investigation or disciplinary proceeding against a tax preparer or to render a decision invalidating, revoking or suspending a registration.

Section 53649. Injunctions restraining violation. A judge of the Superior Court, may upon a petition filed by the Director, issue an injunction or other appropriate order restraining conduct in violation of provisions of this Act or other regulations adopted pursuant to this Chapter. The proceedings under this section shall be governed by the Code of Civil Procedure, Chapter III, Title VII, except that no undertaking shall be required and the Director shall not be required to allege facts necessary to show or tending to show lack of an adequate remedy at law or irreparable injury.

Section 53650. Civil Action. Nothing in the provisions of this Chapter shall prohibit the bringing of a civil action against a tax preparer by an individual.

Section 53651. Severability. If any provision of this Chapter or application thereof to any person or circumstance is held unconstitutional, the remainder of the Chapter and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 53652. Bonds required. A tax preparer shall deposit with the division, prior to registration or registration renewal, a cash or surety bond issued by an insurer licensed on Guam in the penal sum of One Thousand Dollars (\$1,000.00). The bonds required by this section shall be payable to the General Fund on behalf of the people of Guam and shall contain the condition that the person applying for registration or registration renewal shall comply with this Chapter and shall pay all damages occasioned to any person by reason of misstatement.

misrepresentation, fraud, deceit or any unlawful acts or omissions by the tax preparer or its agents or employees while acting in the scope of their employment or agency. The aggregate liability of the surety shall in no event exceed the penal sum of the bond.

Section 53653. Penalty for failure to renew bond. If any tax preparer fails to file a new bond with the division within 30 days after notice of cancellation by the surety of the bond required under Section 53652 the registration under this Chapter shall be suspended until such time as a new bond is filed. A person whose registration is suspended pursuant to this section shall not, for a fee, assist with or prepare the income or franchise tax returns of others during the period of such suspension.

Section 53654. Advertising prohibited. No tax preparer or employee, representative, partner, officer, agent, or member of a tax preparer firm shall make, or authorize the making of any reference to the registration required by this Chapter in any advertising medium. Advertising medium shall include but shall not be limited to newspapers, magazines, leaflets, phone directory listings, city directory listings, radio and television broadcasts, recorded telephone messages, transit ads, billboards and signs. The posting of a proof of valid registration, supplied by the Director in the tax preparer's office shall not constitute a violation of this section.

Section 53655. Distribution of Revenue. All fees and revenues collected pursuant to this Chapter shall be paid into the General Fund.

Section 53656. Amount of annual fees. The fees prescribed by this Chapter shall be set by the Director in an amount estimated to provide for the administration of this Chapter within the limits of the following schedule:

(a) The tax preparer registration fee shall be established by the Director at a sum not to exceed Fifty Dollars (\$50.00).

(b) If a tax preparer maintains more than one tax preparer location, an additional fee shall be established by the Director at a sum not to exceed Fifty Dollars (\$50.00) for the principal location and Ten Dollars (\$10.00) for each additional location.

(c) If a tax preparer has employees, representatives, partners, agents, officers or members who would be subject to registration under this Chapter but for the exemption provided in Section 53641(a), an additional fee shall be established by the Director at a sum not to exceed:

(1) One Hundred Dollars (\$100.00) if the tax preparer has less than 50 such persons.

(2) Five Hundred Dollars (\$500.00) if the tax preparer has 50 or more but less than 100 persons.

(3) One Thousand Dollars (\$1,000.00) if the tax preparer has 100 more but less than 500 such persons.

(4) One Thousand Five Hundred Dollars (\$1,500.00) if the tax preparer has 500 or more such persons.

(d) The fees provided for above shall cumulative except that no tax preparer shall be required to pay more than One Thousand Five Hundred Dollars (\$1,500.00) as a registration fee.

(e) The annual renewal fees for a tax preparer registration shall be established by the Director at amounts not to exceed the schedule for registration fees if the registration is renewed prior to its expiration date.

(f) The renewal fee for a registration that is not renewed prior to its expiration date shall be one and one half times the renewal fee required for a registration renewal prior to its expiration date.

Section 2. A new Section 49273(m) to Title XLVIII is added to the Government Code to read:

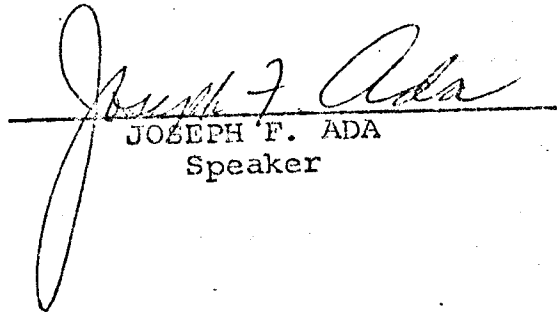
"Subsection (m). Tax preparers. The Department shall be responsible for the administration and enforcement of the Tax Preparers Act, Chapter III, Title LV of the Government Code, including but not limited to the adoption of rules and regulations under the provisions of the Administrative Adjudication Act.

Approved November 14, 1975.

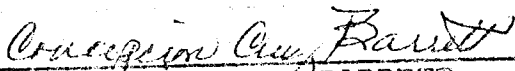
THIRTEENTH GUAM LEGISLATURE  
1975 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR


This is to certify that Bill No. 376, "An Act to add a new Chapter III to Title LV of the Government Code to provide for the registration, bonding and regulation of tax preparers and to add Section 49273(m) to Title XLVIII of the Government Code relative to the responsibility of the Department of Revenue and Taxation to administer the Tax Preparers Act", was on the 29th day of October, 1975, duly and regularly passed.

  
JOSEPH F. ADA  
Speaker

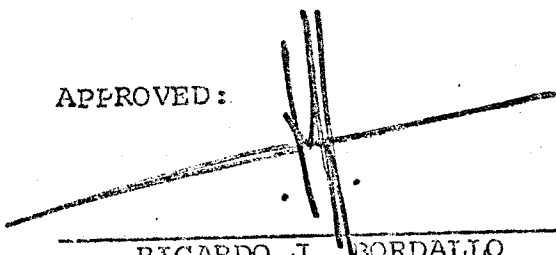
ATTESTED:

  
CONCEPCION CRUZ BARRETT  
Legislative Secretary

-----  
This Act was received by the Governor this 6th day of November, 1975 at 1:15 o'clock P M.

  
RUTH F. WON PAT  
Assistant Staff Officer  
Governor's Office

APPROVED:

  
RICARDO J. BORDALLO  
Governor of Guam

DATED:

November 14, 1975

1:09 PM

P.L. 13-92



THIRTEENTH GUAM LEGISLATURE  
1975 (FIRST) Regular Session

Bill No. 376

Introduced by

F. F. Blas  
G. R. Salas  
E. R. Duenas  
T. V. C. Tanaka  
B. M. Palomo

AN ACT TO ADD A NEW CHAPTER III TO TITLE LV OF THE GOVERNMENT CODE TO PROVIDE FOR THE REGISTRATION, BONDING AND REGULATION OF TAX PREPARERS AND TO ADD SECTION 49273(m) TO TITLE XLVIII OF THE GOVERNMENT CODE RELATIVE TO THE RESPONSIBILITY OF THE DEPARTMENT OF REVENUE AND TAXATION TO ADMINISTER THE TAX PREPARERS ACT.

1 BE IT ENACTED BY THE PEOPLE OF THE TERRITORY OF GUAM:

2 Section 1. A new Chapter III to Title LV is added to  
3 the Government Code to read:

4 CHAPTER III

5 Registration, Bonding and Regulation of Tax Preparers

6 Section 53640. Short title. This Chapter may be  
7 cited as the Tax Preparer Act.

8 Section 53641. Definitions as used in this Chapter:

9 (a) "Tax preparer" means a person, who for  
10 a fee assists with or prepares tax return for others,  
11 but does not mean an employee, representative, part-  
12 ner, agent, officer or member of a "registered tax  
13 preparer's" office.

14 (b) "Division" means the appropriate Division  
15 within the Department of Revenue and Taxation.

16 (c) "Director" means the Director of the  
17 Department of Revenue and Taxation.

18 (d) "Fee" means any money or valuable con-  
19 sideration paid or promised to be paid for services  
20 rendered or to be rendered by any tax preparer.

1 (e) "Person" means an individual, firm, partner-  
2 ship, association, joint venture, or corporation.

3 (f) "Tax return" means any return, declaration,  
4 statement, refund claim or other document required  
5 to be made or filed in connection with territorial  
6 or federal taxes or bank or corporation franchise  
7 tax.

8 Section 53642. Exemptions. The following persons  
9 are exempt from the requirements of this chapter:

10 (a) Any person regulated by the Board of Public  
11 Accountancy.

12 (b) Any person who is a member of the Guam Bar  
13 Association.

14 (c) Any trust company or trust business.

15 (d) Any person who is authorized to practice  
16 before the Internal Revenue Service pursuant to Sub-  
17 part A commencing with Section 10.1 of Part 10 of  
18 Title 31 of the Code of Federal Regulations.

19 Section 53643. Enforcement and Administration. The  
20 Duty of enforcing and administering this chapter is vested  
21 in the Director, who shall promulgate appropriate rules  
22 and regulations for the implementation of this act. Every  
23 power granted or duty imposed upon the Director by this  
24 Chapter may be exercised or performed in the name of the  
25 Director by such subordinate officials of the Department  
26 of Revenue and Taxation as he may determine to be necessary  
27 for the efficient and effective administration and operation  
28 of the Tax Preparers Act.

29 (a) With the approval of the Director, they may  
30 adopt rules and regulations as he determines are

1 reasonably necessary to carry out the purposes of this  
2 Chapter. Such rules and regulations shall be adopted  
3 pursuant to Chapter III, Title 25, of the Government  
4 Code.

5 (b) The Director shall maintain a record of  
6 registered tax preparers. The record shall include the  
7 names and addresses of the tax preparer and locations  
8 used by all registered tax preparers; which list is a  
9 public record and open to public inspection at reason-  
10 able times.

11 (c) The Director shall, on his own initiative  
12 or in response to complaints, investigate and gather  
13 evidence of violations of this Chapter and of any rule  
14 or regulation adopted pursuant to this Chapter by any  
15 tax preparer, whether registered or not, and by any  
16 employee, partner, officer, agent, or member of any  
17 tax preparation office.

18 Section 53644. Application for examination and regis-  
19 tration.

20 (a) Every tax preparer shall take an examination  
21 of not less than 50 questions which will be prepared  
22 by the Director of such division or organizational  
23 unit or board as he may designate. To qualify, each  
24 preparer must receive a passing grade of at least  
25 70%.

26 (b) Every tax preparer shall register upon forms  
27 prescribed by the Director of the division designated  
28 by him. The form shall contain sufficient information  
29 to identify the tax preparer, including name, address,  
30 identification numbers, and other identifying data

1 which is prescribed by the Director.

2 (c) Any tax preparer maintaining more than one  
3 business location shall be permitted to file a single  
4 form which, in addition to the information required  
5 in Section 53643(b), clearly designates each location,  
6 identifying one location as the principal location  
7 and all others as additional locations, and the in-  
8 dividual or individuals in charge of each location.

9 (d) If any of the information required by this  
10 section changes, the tax preparer shall promptly  
11 notify the Director of the changes.

12 Section 53645. Determination of eligibility and  
13 qualification for registration. Upon receipt of the form  
14 properly filled out, and receipt of the required fee, and  
15 receipt of proof of deposit of the bond required by this  
16 Chapter, if the Director determines that the applicant is  
17 eligible, he shall validate the registration and send a  
18 proof of such valid registration to the tax preparer.

19 (a) Every registration shall cease to be valid  
20 on June 30 of each year, unless the tax preparer has  
21 paid the renewal fee required by this Chapter.

22 Section 53646. Effective date and penalty. On or  
23 after July 1, 1976, it shall be unlawful for any person  
24 to be a tax preparer unless such person is registered in  
25 accordance with the provisions of this Act. Any person  
26 who violates this section is guilty of a misdemeanor,  
27 punishable by a fine of not less than Fifty Dollars  
28 (\$50.00) or more than Five Hundred Dollars (\$500.00), or  
29 a jail sentence for a period of not more than 60 days  
30 or both, for each violation of this section.

1           Section 53647. Denial, revocation, suspension and  
2 withdrawal of registration.

3           (a) The Director may refuse to validate or may  
4 suspend or revoke, temporarily or permanently, the  
5 registration of a tax preparer for any of the  
6 following acts or omissions relating to preparing  
7 tax returns for others for a fee which are done by  
8 the tax preparer or any employee, representative,  
9 partner, agent, officer, or member of the tax prep-  
10 aration office:

11           (1) Making or authorizing the making of any  
12 oral or written statement or representation, which  
13 is intended to induce persons to use the tax prep-  
14 aration service of the tax preparer, which statement  
15 or representation is fraudulent, untrue, or mis-  
16 leading.

17           (2) Obtaining the signature of a customer on a  
18 tax return or authorizing documents which contain  
19 blank spaces to be filled in after the signature has  
20 been obtained.

21           (3) Failing or refusing to give a customer, for  
22 his own records, a copy of any document requiring  
23 his signature, within a reasonable time after the  
24 customer signs such document.

25           (4) Failing to maintain a copy of any tax re-  
26 turn prepared for a customer for the applicable  
27 statute of limitation period.

28           (5) Engaging in any fraudulent conduct.

29           (6) Violating the advertising prohibitions  
30 set forth in this Chapter.

1 (7) Failing to promptly report changes in the  
2 information required by Section 53644(d).

3 (8) Violating the provisions of Section 7216  
4 of the Guam Income Tax Laws.

5 (9) Failing to post the proof of valid registra-  
6 tion supplied by the Director in each tax preparer  
7 location.

8 (10) Failing to sign a customer's tax return  
9 as prescribed by the Director.

10 (11) Failing to represent taxpayers in audit or  
11 other conferences required by the Director, provided  
12 that such conferences shall be only for the purpose of  
13 discussing the client's tax return as prepared by  
14 the tax preparer; further provided that nothing in  
15 this provision shall be construed as giving authority  
16 to the tax preparer to represent a client in any  
17 legal proceedings before a court of law.

18 (b) In addition to the grounds specified in  
19 Subsection (a), the Director may refuse to validate  
20 or may suspend or revoke, temporarily or permanently,  
21 the registration of a tax preparer if he has been  
22 convicted of a felony or a crime involving moral  
23 turpitude and the time for appeal has elapsed or the  
24 judgment of conviction has been affirmed on appeal,  
25 irrespective of an order granting probation following  
26 such conviction, or suspending the imposition of  
27 sentence or of a subsequent order under the provisions  
28 of the Penal Code allowing such person to withdraw  
29 his plea of guilty or setting aside the plea of  
30 verdict of guilty, or dismissing the accusation or

1 information.

2 Section 53648. Notice of denial of registration. If  
3 the Director refuses to validate a registration, he shall  
4 notify the applicant by personal service or registered  
5 mail, return receipt requested, mailed to the address as  
6 shown on the registration form. In the event such notice  
7 is given, the applicant shall be given a hearing if he  
8 files a written request with the Director within 60 days  
9 after the notice is given.

10 (a) All hearings relating to a refusal to  
11 validate a registration or revocation or suspension  
12 of a registration shall be conducted pursuant to  
13 Chapter II, Title XXV of the Government Code.

14 (b) The expiration of a valid registration shall  
15 not deprive the Director of jurisdiction to proceed  
16 with any investigation or disciplinary proceeding  
17 against a tax preparer or to render a decision in-  
18 validating, revoking or suspending a registration.

19 Section 53649. Injunctions restraining violation.  
20 A judge of the Superior Court, may upon a petition filed  
21 by the Director, issue an injunction or other appropriate  
22 order restraining conduct in violation of provisions of  
23 this Act or other regulations adopted pursuant to this  
24 Chapter. The proceedings under this section shall be  
25 governed by the Code of Civil Procedure, Chapter III, Title  
26 VII, except that no undertaking shall be required and the  
27 Director shall not be required to allege facts necessary  
28 to show or tending to show lack of an adequate remedy at  
29 law or irreparable injury.

30 Section 53650. Civil Action. Nothing in the pro-

1 tax returns of others during the period of such suspension.

2 Section 53654. Advertising prohibited. No tax  
3 preparer or employee, representative, partner, officer,  
4 agent, or member of a tax preparer firm shall make, or  
5 authorize the making of any reference to the registration  
6 required by this Chapter in any advertising medium. Adver-  
7 tising medium shall include but shall not be limited to  
8 newspapers, magazines, leaflets, phone directory listings,  
9 city directory listings, radio and television broadcasts,  
10 recorded telephone messages, transit ads, billboards and  
11 signs. The posting of a proof of valid registration,  
12 supplied by the Director in the tax preparer's office  
13 shall not constitute a violation of this section.

14 Section 53655. Distribution of Revenue. All fees  
15 and revenues collected pursuant to this Chapter shall be  
16 paid into the General Fund.

17 Section 53656. Amount of annual fees. The fees  
18 prescribed by this Chapter shall be set by the Director  
19 in an amount estimated to provide for the administration  
20 of this Chapter within the limits of the following  
21 schedule:

22 (a) The tax preparer registration fee shall be  
23 established by the Director at a sum not to exceed  
24 Fifty Dollars (\$50.00).

25 (b) If a tax preparer maintains more than one  
26 tax preparer location, an additional fee shall be  
27 established by the Director at a sum not to exceed  
28 Fifty Dollars (\$50.00) for the principal location  
29 and Ten Dollars (\$10.00) for each additional location.

30 (c) If a tax preparer has employees, repre-



1           sentatives, partners, agents, officers or members  
2           who would be subject to registration under this  
3           Chapter but for the exemption provided in Section  
4           53641(a), an additional fee shall be established by  
5           the Director at a sum not to exceed:

6                     (1) One Hundred Dollars (\$100.00) if  
7                     the tax preparer has less than 50 such persons.

8                     (2) Five Hundred Dollars (\$500.00) if  
9                     the tax preparer has 50 or more but less than  
10                    100 persons.

11                    (3) One Thousand Dollars (\$1,000.00) if  
12                    the tax preparer has 100 more but less than  
13                    500 such persons.

14                    (4) One Thousand Five Hundred Dollars  
15                    (\$1,500.00) if the tax preparer has 500 or  
16                    more such persons.

17                    (d) The fees provided for above shall cumulative  
18                    except that no tax preparer shall be required to pay  
19                    more than One Thousand Five Hundred Dollars (\$1,500.00)  
20                    as a registration fee.

21                    (e) The annual renewal fees for a tax preparer  
22                    registration shall be established by the Director at  
23                    amounts not to exceed the schedule for registration  
24                    fees if the registration is renewed prior to its  
25                    expiration date.

26                    (f) The renewal fee for a registration that is  
27                    not renewed prior to its expiration date shall be one  
28                    and one half times the renewal fee required for a  
29                    registration renewal prior to its expiration date.

30           Section 2. A new Section 49273(m) to Title XLVIII is

1 added to the Government Code to read:

2 "Subsection (m). Tax preparers. The Department  
3 shall be responsible for the administration and enforce-  
4 ment of the Tax Preparers Act, Chapter III, Title LV of  
5 the Government Code, including but not limited to the  
6 adoption of rules and regulations under the provisions  
7 of the Administrative Adjudication Act."