

SENATE BILL NO. 112—SENATOR PICKARD

PREFILED JANUARY 28, 2019

Referred to Committee on Government Affairs

SUMMARY—Revises provisions relating to document preparation services. (BDR 19-633)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to document preparation services; exempting certain persons from the definition of a “document preparation service”; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law establishes requirements for the registration and practice of a person who provides a document preparation service, which includes: (1) defining a “document preparation service”; (2) requiring persons who provide a document preparation service to register with the Secretary of State; (3) exempting certain persons from registering as a document preparation service; and (4) prohibiting a person who provides a document preparation service from committing certain acts. (Chapter 240A of NRS) This bill revises the definition of “document preparation service” to exempt enrolled agents who are authorized to practice before the Internal Revenue Service.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 240A.030 is hereby amended to read as follows:

240A.030 1. “Document preparation service” means a person who:

(a) For compensation and at the direction of a client, provides assistance to the client in a legal matter, including, without limitation:

(1) Preparing or completing any pleading, application or other document for the client;



(2) Translating an answer to a question posed in such a document;

(3) Securing any supporting document, such as a birth certificate, required in connection with the legal matter;

(4) Submitting a completed document on behalf of the client to a court or administrative agency; or

(5) Preparing or assisting in the preparation of all or substantially all of a federal or state tax return or claim for a tax refund; or

(b) Holds himself or herself out as a person who provides such services.

2. The term includes, without limitation:

(a) A paralegal who performs one or more of the actions described in subsection 1 unless the paralegal works under the direction and supervision of an attorney authorized to practice law in this State; *and*

(b) A bankruptcy petition preparer as defined by section 110 of the United States Bankruptcy Code, 11 U.S.C. § 110. ~~[-and~~

~~—(c) An enrolled agent authorized to practice before the Internal Revenue Service.]~~

3. The term does not include:

(a) A person who provides only secretarial or receptionist services.

(b) An attorney:

(1) Authorized to practice law in this State, or an employee of such an attorney who is paid directly by the attorney or law firm with whom the attorney is associated and who is acting in the course and scope of that employment.

(2) Authorized to practice law in any other state or the District of Columbia who provides services related to the legal matters described in subsection 2 of NRS 240A.040.

(c) A law student certified by the State Bar of Nevada for training in the practice of law.

(d) A governmental entity or an employee of such an entity who is acting in the course and scope of that employment.

(e) A nonprofit organization formed pursuant to title 7 of NRS which the Secretary of the Treasury has determined is a tax-exempt organization pursuant to 26 U.S.C. § 501(c) and which provides legal services to persons free of charge, or an employee of such an organization who is acting in the course and scope of that employment.

(f) A legal aid office or lawyer referral service operated, sponsored or approved by a duly accredited law school, a governmental entity, the State Bar of Nevada or any other bar association which is representative of the general bar of the



geographical area in which the bar association exists, or an employee of such an office or service who is acting in the course and scope of that employment.

(g) A military legal assistance office or a person assigned to such an office who is acting in the course and scope of that assignment.

(h) Except as otherwise provided in ~~paragraphs~~ *paragraph* (b) ~~and (e)~~ of subsection 2, a person licensed by or registered with an agency or entity of the United States Government acting within the scope of his or her license or registration, including, without limitation, an accredited immigration representative ~~and an~~ *enrolled agent authorized to practice before the Internal Revenue Service.*

(i) A corporation, limited-liability company or other entity representing or acting for itself through an officer, manager, member or employee of the entity, or any such officer, manager, member or employee who is acting in the course and scope of that employment.

(j) A commercial wedding chapel.

(k) A person who provides legal forms or computer programs that enable another person to create legal documents.

(l) A commercial registered agent.

(m) A person who holds a license, permit, certificate, registration or any other type of authorization required by chapter 645 or 692A of NRS, or any regulation adopted pursuant thereto, and is acting within the scope of that authorization.

(n) A collection agency that is licensed pursuant to chapter 649 of NRS.

(o) A certified public accountant pursuant to the provisions of chapter 628 of NRS or a financial planner that is subject to the requirements of chapter 628A of NRS who is acting within the scope of the license or requirements, as applicable, to prepare or assist in preparing a federal or state tax return or claim for a tax refund for another person.

4. As used in this section:

(a) "Commercial registered agent" has the meaning ascribed to it in NRS 77.040.

(b) "Commercial wedding chapel" means a permanently affixed structure which operates a business principally for the performance of weddings and which is licensed for that purpose.

Sec. 2. This act becomes effective upon passage and approval.

