



AARP New York

**New York City
Department of Consumer and Worker Protection
(DCWP)
Public Hearing and
Opportunity for Public Comment**

**Testimony on Proposed Rules in Relation to Tax
Preparer Fee Disclosures of
Local Law 168 of 2025**

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Contact: Lloyd Feng, Associate State Director, Advocacy | lfeng@aarp.org



Good morning, and thank you for the opportunity to submit testimony.

My name is Lloyd Feng, and I am the Associate State Director of Advocacy for AARP New York. I am submitting this testimony on behalf of our 750,000 members in New York City and the millions of older adults who call the five boroughs home.

AARP New York strongly supports protecting consumers from hidden, misleading, or unexpected tax preparation fees. New Yorkers deserve to know what they are being charged, understand the services they are paying for, and consent to those charges before services are provided.

But protecting consumers should not mean creating new barriers for them.

We are concerned that the proposed rules implementing Local Law 168 of 2025 would do exactly that by requiring consumers to sign a physical, printed fee statement, even when using tax preparation services remotely. If fees change during the process, they would have to sign another physical document.

For many older New Yorkers, that requirement is more than an inconvenience.

Older adults with limited mobility, transportation barriers, caregiving responsibilities, or other challenges may rely on remote services for greater flexibility and independence. They should not have to travel to a tax preparer's office simply to put pen to paper when they can securely review and consent to fees electronically.

Requiring a physical signature also adds another layer of paperwork without providing greater consumer protection. The consumer protection value lies in ensuring that fees are disclosed and accepted before services are provided, not in requiring a pen-and-paper signature. A secure electronic signature can provide the same clear record that consumers reviewed transparent fee disclosures and provided informed consent, while avoiding unnecessary barriers to accessing tax preparation services.

A secure electronic signature or "click-to-accept" process can provide a clear record that the charges were reviewed and accepted. If fees change, New Yorkers should be notified and required to consent again. But that consent should not have to happen on paper.

AARP New York urges the City to preserve the strong consumer protections at the heart of Local Law 168 while allowing secure electronic disclosures and signatures.

Strong consumer protection and accessibility are not competing goals. New Yorkers deserve transparency about the fees they pay, but those protections should not create barriers for the people they are intended to protect.

Allowing a choice between physical and secure electronic consent would protect New Yorkers from unexpected fees while ensuring older adults can access the services they need.

This is not about weakening consumer protections. It is about making those protections work for everyone.

Thank you.