



Oregon

Tina Kotek, Governor

Board of Accountancy

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Before the Senate Committee on Labor and Business

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HB 2523

Testimony of Martin Pittioni, Executive Director,
Board of Accountancy

Chair Sen Taylor, Vice-Chair Sen. Bonham, distinguished members of the Senate Committee on Labor and Business, for the record, my name is Martin Pittioni, and I am the Executive Director for the Board of Accountancy (Board). The Board has received permission from the Governor's Office to appear before you in support of HB 2523. Thank you for hearing this bill tomorrow morning.

HB2523 (oregonlegislature.gov), with Chief Sponsor Rep. Nathanson (D-Eugene) and co-sponsors Senator Knopp (R-Bend) and Rep. Javadi (R-Tillamook), is a simple but critical bill for the CPA profession. The bill proposes to lower the education threshold in Board statute of when an applicant for the Certified Public Accountant (CPA) exam is allowed to sit for the CPA exam, from 150 semester hours to 120 semester hours. This is a key measure requested by the Oregon Society of Certified Public Accountants (OSCPA) to help reduce barriers to initial licensure and in the process contribute to the profession's ability to respond to significant workforce pipeline problems. On the regulatory side, the Board views the lack of new CPAs coming into the pipeline also as a public protection issue, and thus is respectfully asking for your support.

If the bill passes, Oregon would join over 40 U.S. jurisdictions who have already taken this step. OSCPAs closely consulted with the Board on the language, to ensure the bill as introduced would not create unintended consequences for the Board and profession. The bill's quick pathway to you shows that there is a lack of opposition or controversy, reflected also in a unanimous 60-0 vote on the House floor. Frankly this reflects in part the exemplary and very careful preparatory work by OSCPAs on this bill, including close coordination with the Board. I am grateful that the Governor's Office has now also permitted the Board to formally ask for your support.

Finally, please be assured that we are not just leaning on you to reduce barriers to initial licensure. As your member Sen. Deb Patterson can attest, who sat through the Board's budget hearing on SB 5501, this is part of a much larger body of work currently under way (primarily at the level of rulemaking) to reduce barriers to entry for the profession, as well as reduce barriers to practice for the profession.

Thank you for considering this written testimony and also thank you again for hearing HB 2523.

