

Memorandum

PREPARED FOR: Senate Committee on Rules
DATE: January 30, 2024
BY: Leslie Porter, Analyst
RE: Legislative Review of Executive Appointments



LPRO
LEGISLATIVE POLICY
AND RESEARCH OFFICE

STATE BOARD OF TAX PRACTITIONERS

The Governor has appointed the following individual to the State Board of Tax Practitioners subject to Senate confirmation.¹

New Appointee

Sandra Tharp of Keizer

Term

February 16, 2024 – February 15, 2027

Appointment/Confirmation Authority

[ORS 673.725 \(2023\)](#)

Statement of Economic Interest²

Not required.

Composition³

The board consists of seven members, including:

- six licensed as tax consultants (BRADLEY, DRAKE-MINIOR, FEDELHOUSEN, **THARP**, WARTHEN, WEESNER); and
- one member of the general public (VACANT).

The tax consultants must have prepared personal income tax returns for at least five years. Members serve three-year terms and are eligible for appointment to no more than three terms in office.

Duties⁴

The board regulates tax consultants and tax preparers. The board must:

- determine licensure applicant qualifications; manage licensure examinations; and issue licenses for tax consultants and preparers;
- adopt and assess fees for specified services; and
- formulate a code of professional conduct.

¹ [Or. Const. art. III sect. 4](#), [ORS 171.562 \(2023\)](#) and [ORS 171.565 \(2023\)](#).

² [ORS 244.050 \(2023\)](#).

³ [ORS 673.725 \(2023\)](#); [ORS 182.100 \(2023\)](#) for affirmative action policy; [ORS 236.115 \(2023\)](#) for diversity criteria.

⁴ [ORS 673.605 to 673.740 \(2023\)](#).

The board may:

- refuse to issue or renew a license; suspend, revoke, or restore a license; or reprimand any licensee;
- enforce the laws administered by the board, investigate alleged violations, assess civil penalties of up to \$5,000 for specified violations, issue cease and desist orders, assess costs associated with disciplinary action against the licensee, and order restitution payments to anyone harmed by the violation;
- adopt necessary rules; and
- require completion of continuing educational programs.



Tax Practitioners, State Board of

Agency: **None**

Authorization: **ORS 673.725**

Min Members: **7** Max Members: **7**

Term Length: **3** Term Limit: **3**

Senate Confirmation Required?: **Yes**

Policy Area: **Jobs/Economy**

Board Admin: **Laura Kardokus**

Address:

3218 Pringle Road SE, Suite 250

Salem, OR 97302

503-378-4034

Laura.KARDOKUS@tax.oregon.gov

Current Appointments

Warthen, Jay

Term(s): **6/10/2022 - 6/9/2025**

Tax Consultant

Position Number: **1**

Weesner, Catherine

Term(s): **6/10/2022 - 6/9/2025**

Tax Consultant

Position Number: **2**

Drake-Minior, Corina

Term(s): **6/10/2022 - 6/9/2025**

Tax Consultant

Position Number: **3**

Feldhousen, Brenda

Term(s): **9/28/2022 - 9/27/2025**

Tax Consultant

Position Number: **4**

Mrs Tharp, Sandra "Sandee" M

Term(s): **2/16/2024 - 2/15/2027**

Tax Consultant

Position Number: **5**

Bradley, Rachel P

Term(s): **10/1/2020 - 9/30/2023**

Tax Consultant

Position Number: **6**

Vacant Positions

Pos	Former Member	Appointed By	Term Begin	Term End
7	Ms Payne, Antionette M	Governor	6/1/2016	5/31/2019
7	Ms Miller, P. Kinsey	Governor	6/5/0136	5/31/2016
7	Ms Ellsworth, Toni C	Governor	7/1/2009	6/30/2012
7	Ms Ellsworth, Toni C	Governor	4/1/2007	6/30/2009