

## SB 796 STAFF MEASURE SUMMARY

### Senate Committee On Education

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**Prepared By:** Ellen O'Brien, LPRO Analyst

**Sub-Referral To:** Joint Committee On Ways and Means

**Meeting Dates:** 2/10

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#### WHAT THE MEASURE DOES:

The measure permits the Oregon Board of Accountancy to use money in its operating fund to fund existing need-based scholarships for students in accredited accounting programs. It permits the board to establish eligibility criteria for the program. The measure declares an emergency and takes effect July 1, 2025.

FISCAL: May have fiscal impact, but no statement yet issued.

REVENUE: May have fiscal impact, but no statement yet issued.

#### ISSUES DISCUSSED:

#### EFFECT OF AMENDMENT:

No amendment.

#### BACKGROUND:

The [Oregon Board of Accountancy \(BOA\)](#) is the public body responsible for setting standards and licensing public accountants (PAs), certified public accountants (CPAs), municipal auditors, and public accounting firms in Oregon. Money collected or received by BOA, which includes licensing fees and legislative appropriations, are deposited in the Oregon Board of Accountancy Fund.

Professional organizations such as the [Oregon Society of CPAs \(OSCPA\)](#) and the [Oregon Association of Independent Accountants \(OAIA\)](#) currently offer scholarships to accounting students in Oregon.