

February 4, 2025

## **Board of Tax Practitioners**

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To Whom It May Concern:

Please see the attached the Reference Document for the Oregon Board of Tax Practitioners Ways and Means Presentation.

Please see the below hyperlink/URL to the agency's Governor's Budget that is posted on the main page of the Oregon Board of Tax Practitioners Website:

www.oregon.gov/obtp/Documents/25-27%20Governors%20Final.pdf

### Proposed Information Technology and Capital Construction Projects

The Board has no Information Technology or Capital Construction Projects.

### Summary of Long-Term Vacancy

The Board has no Long-Term Vacancies.



# Program prioritization for 2025-2027

					Pr	ogran	n Pr	iori	tizati	on fo	r 20	25-2	7						
	ncy Name:	State Boar	rd of Tax Prac	titioners															
	27 Biennium														Agency	Number: 1	19000		
Progra	ım 1				Program/Di	vicion Dri	onition	for nor	= o= Pion	ni									
1	2	3	4	5	6	7	8	0	10	11	12	13	14	15	16	17	18	10	20
(rank	Priority ed with highest iority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program- Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	(C, D, FM,	Legal Citation
Agcy	Prgm/ Div				_							_					L.	<u> </u>	
1		OBTP	AGENCY	Agency Operations	1	3			\$ 1,346,988	<u> </u>			\$ 1,346,988 \$	1	2.00	N	3	S	ORS 673.605 to 673.740 and ORS 673.990
									 				\$ \$ -						
	-							-	\$1,346,988	-		-	\$ - \$ - \$ 1,346,988	3	2.00				

### 7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection 4 Administrative Function

- 5 Criminal Justice 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

### 19. Legal Requirement Code

- C Constitutional
- D Debt Service
- FM Federal Mandatory
- FO Federal Optional (once you choose to participate, certain requiremen
- S Statutory

#### Document criteria used to prioritize activities:

by detail budget level in ORBITS

Within each Program/Division area, prioritize each Budget Program Unit (Activities)

The Board of Tax Practitioners is required by Chapter 673, Oregon Revised Statutes, to ensure all tax preparers and tax preparation businesses in the state are properly trained and licensed, or are exempt from licensure. The licensing and registration process is the foundation on which all other agency processes are built. Next in importance is the examination and education process. All licensees are required to pass a state-administered exam with a score of 75% or higher to obtain a license. They are also required to complete 30 hours of continuing education each year. The compliance process verifies that licensees are current with all licensing, exam and education requirements. The compliance process also investigates consumer complaints against practitioners and works with the Board to impose fines and civil penalties against practitioners when and where appropriate. The administration process includes the day-to-day supervision of Board operations and staff. It is also responsible for all other functions, including budget, legislative affairs, public affairs, procurement, human resources, etc.

107BF23

Program 1

2025-27 38 2025-27 Governors Balanced



## Summary of 10% Reduction Options

## 10% Reduction Options (ORS 291.216)

Activity or Program Describe Reduction				Rank and Justification								
(WHICH PROGRAM OR ACTIVITY D NOT BE UNDERTAKEN)	Occument was last saved: Just now FF. INCLUDE POSITIONS AND FTE FOR 2023-25 AND 2025-27)	GF	LF	OF \$10,000	NL-OF	FF	NL-FF	Total Funds	Pos.	FTE	(RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)  Easiest reduction to take with minimal impact to current services	
1. Instate Travel	Aligns line item with increased reliance on cheaper, technology-based meeting options.											
Office Expenses	Keeps in place a portion of the significant one-time reductions taken in 2021-23.			\$10,000				s 10,000	8		Agency has demonstrated an ability to deliver services with less office expenses and can continue that approach on a recurring basis.	
Telecomm.	Keeps in place on a permanent basis a history of lower than budget expenditures in this line item.			\$10,000				<sub>\$</sub> 10,000	<b>3</b>	-	This reduction is still likely to not impact ability to deliver services at the current level.	
Data Processing	Captures lower than budget historic expenditures in this line item.			\$25,000				s 25,000			Lower priority assigned as resources in this line item may be necessary for future technology investments.	
Other S & S	Captures lower than budget historic expenditures in this line item.			\$71,071				s 71,071			Lowest priority assigned as resources in this line item may be critical to be able to afford necessary future technology investments within existing expenditure authorization.	
5.		45						s -		2.50		
7.								s -	8			
8.								\$ -		-		
9.								\$ -				
10.								\$ -				



# Other Funds, Lottery Funds, and ARPA ending balance forms.

Oregon State B	oard of Tax Practitio	ners (OBTP)							
2025-27 Biennium							Contact Person (N	lame & Phone #)	: (SFS FA) Madeline Kretzschmar 971-453-2114
					BEX100 AY25	November	BDV002A AY27		(Agency) Laura Kardokus 971-701-1139
							J (A) - CSL Column Ca	alculation to right	, 6//
Indated Other Fu	ands Ending Ralancos for	r the 2023-25 and 2025-27 Bienna			TT ET COTAINIT	1 10,000.00	o proposition of	area area area area area area area area	
				4-3	(6)	(g)	(h)	(i)	(i)
(a)	(b) Program Area (SCR)	(c)	(d)	(e) Constitutional and/or	(f)		2025-27 Ending Balance		U)
Other Fund Type		Treasury	Category/Description		2023-25 Ending Balance				Comments
		Saved to this PC	1174-1428-1474-1474-1474-1474-1474-1474-1474-147	statutory reference	In LAB	Revised	In CSL	Revised	50000000000000000000000000000000000000
	************************	119-00-01000/Tax Practitioners	0	1973, Chapter 387, Section 16 & 31. Funds are dedicated to ORS 673.605 to 673.740 and 673.990	120.055	4 245 203	4 200 503	4 202 003	
imited	11900-001-01-00-00000	Cash Account	Operations Fund 4150	673.990	138,066	1,245,283	1,292,587	1,293,003	
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