

HB 2338 -3 STAFF MEASURE SUMMARY

House Committee On Commerce and Consumer Protection

Prepared By: Andrew Hendrie, LPRO Analyst

Sub-Referral To: Joint Committee On Ways and Means

Meeting Dates: 2/25, 3/25

WHAT THE MEASURE DOES:

This measure establishes a certification of certified tax aid that can be issued by the State Board of Tax Practitioners. It established criteria for the issuance of the certification. It also establishes that a certified tax aid can assist a tax consultant who may supervise at most two certified tax aids. The measure also amends current law to reflect the disciplinary process a certified tax aid would be subject to.

ISSUES DISCUSSED:

- Entry level position for tax preparers
- Connection between the board of tax preparers and local post-secondary education
- Who is regulated and who is paid
- The requirement to be licensed to do data entry

EFFECT OF AMENDMENT:

-3 The amendment changes the certification to registered tax aid. The amendment allows the State Board of Tax Practitioners discretion when an applicant has enough combined education and experience for the certified tax aid certification but not the exact amount of education or experience separately to allow one to substitute for the other. this does not allow a waiver of, or substitution for, any other qualifications needed for a certified tax aide certificate.

Fiscal impact: Impact is Posted

Revenue impact: No Revenue Impact

BACKGROUND:

The Oregon State Board of Tax Practitioners is a consumer protection licensing board overseeing individuals and businesses who prepare personal income tax returns for others for a fee. The board consists of seven citizens appointed by the governor to three-year terms. Six are licensed tax consultants and one member is from the general public.