



Legislative Fiscal Office
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Bill Title: Relating to tax preparation professionals.

Government Unit(s) Affected: Board of Tax Practitioners

Summary of Fiscal Impact

Costs related to the measure are anticipated to be minimal - see explanatory analysis.

Summary of Revenue Impact

Revenue related to the measure are indeterminate at this time - see explanatory analysis.

Measure Description

The measure grants the Board of Tax Practitioners (BTP) the authority to issue tax aide certificates and directs the board to establish rules for supervising tax aides, including the conditions and limitations of their designation. The measure permits tax consultants to supervise up to two tax aides at one time. Tax aides are permitted to assist tax consultants in the preparation of tax returns under supervision of a tax consultant and subject to the rules established by the board. Additionally, the measure adds "failure to supervise a tax aide" as a reason the board may refuse to issue or renew a license. The measure takes effect on January 1, 2026.

Fiscal Analysis

Implementation of the measure is anticipated to have a minimal fiscal impact. However, the new fee is projected to generate additional revenue for the Board. The board anticipates 230 individuals will apply for the tax aide certificate annually based on current licensure trends, and the board plans to charge \$75 per new application or renewal. In 2025-27 (18 months), the board estimates generating up to \$25,875 in Other Funds revenue. In 2027-29 (24 months), the projected revenue increases to \$34,500 in Other Funds. Should the measure pass, the Other Funds expenditure limitation will need to be established to properly budget for the impact of the measure.

Relevant Dates

The measure takes effect on January 1, 2026.