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## JOINT COMMITTEE ON WAYS AND MEANS

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**To:** General Government Subcommittee  
**From:** Michael Graham, Legislative Fiscal Office  
**Date:** May 5, 2025  
**Subject:** SB 796 – Relating to Oregon Board of Accountancy scholarships  
Work Session Recommendations

SB 796 authorizes the Board of Accountancy (BOA) to create a grant program to provide scholarships for students seeking accounting degrees in college or individuals who wish to become certified public accountants in Oregon.

The measure permanently authorizes BOA to use moneys in the Oregon Board of Accountancy Fund to provide grants for accounting scholarships in Oregon; however, BOA would still require Other Funds expenditure limitation from the Legislature, should the agency decide to fund accounting scholarships again at some point in the future.

Although anticipated to have a minimal fiscal impact, the measure provides the statutory authorization for a proposed policy option package in BOA's 2025-27 legislatively adopted budget that would make a one-time investment of \$1 million from BOA's operating reserves in support of need-based accounting scholarships. This one-time investment is projected to reduce BOA's operating reserves from approximately 27 months to nine months of operating reserves.

### Final Subcommittee Action

LFO recommends that SB 796 be moved to the Ways and Means Full Committee.

**MOTION:** I move SB 796 to the Full Committee with a do pass recommendation. *(vote)*

## Carriers

Full Committee:

House Floor:

Senate Floor: