



Legislative Fiscal Office  
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**Bill Title:** Relating to Oregon Board of Accountancy scholarships; declaring an emergency.

**Government Unit(s) Affected:** Board of Accountancy

**Summary of Fiscal Impact**

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

**Measure Description**

The measure permits the Board of Accountancy to establish a grant program to provide need-based scholarships to students studying accounting through a program recognized by a regional accreditation association or recognized by the board. The measure also authorizes the Board of Accountancy to make transfers out of the Oregon Board of Accountancy Fund to provide scholarship grants to accounting students.

**Fiscal Analysis**

The measure modifies the purpose of the Oregon Board of Accountancy Fund to permit moneys in the fund to also be used for grants. Since the measure itself does not transfer any funds and only requires the Board of Accountancy to conduct rulemaking, the measure is anticipated to have a minimal fiscal impact on the Board of Accountancy. However, Policy Option Package 100 in the 2025-27 Governor’s budget includes a one-time transfer of \$1 million Other Funds from the Oregon Board of Accountancy Fund to fund this scholarship program. If the Legislature were to approve both this measure and Policy Option Package 100, the Board of Accountancy would make a one-time transfer of \$1 million out of its operating reserves to the Oregon Society of Certified Public Accountants to administer this scholarship program. However, without further legislative approval, the amount transferred would automatically reset to zero in the 2027-29 biennium and each budget cycle thereafter. Therefore, any additional funding for this program in future biennia would need to be addressed through the biennial budgeting process.

**Relevant Dates**

The measure declares an emergency and takes effect on July 1, 2025.