

HB 2338 A STAFF MEASURE SUMMARY

House Committee On Commerce and Consumer Protection

Action Date: 03/25/25

Action: Do pass with amendments and be referred to Ways and Means by prior reference.
(Printed A-Eng.)

Vote: 8-1-1-0

Yeas: 8 - Chaichi, Chotzen, Gomberg, Neron, Osborne, Sosa, Wallan, Walters

Nays: 1 - Reschke

Exc: 1 - Cate

Fiscal: Fiscal impact issued

Revenue: No revenue impact

Prepared By: Andrew Hendrie, LPRO Analyst

Meeting Dates: 2/25, 3/25

WHAT THE MEASURE DOES:

This measure establishes a certification for a person who qualifies as a registered tax aide that can be issued by the State Board of Tax Practitioners. It establishes criteria for the issuance and renewal of the certification. It also establishes that a registered tax aide can assist a tax consultant in the preparation of tax returns and limits a tax consultant to employ and supervise at most, two registered tax aides at the same time. The measure allows the Board to refuse to issue or renew, or to suspend or revoke, a certificate for specified conduct and adds the disciplinary processes for registered tax aides to current law.

ISSUES DISCUSSED:

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

EFFECT OF AMENDMENT:

The amendment changes the certification of a certified tax aide to a registered tax aide. The amendment also allows the State Board of Tax Practitioners discretion when an applicant has enough combined education and experience for the registered tax aide certification, but not the specified education or experience separately.

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 members are licensed tax consultants, and one member is from the general public.