

**HB 2338 A    STAFF MEASURE SUMMARY****Carrier:** Rep. Tran**Joint Committee On Ways and Means****Action Date:** 05/16/25**Action:** Do Pass the A-Eng bill.**House Vote****Yeas:** 10 - Bowman, Breese-Iverson, Cate, Drazan, Evans, Gomberg, Levy E, Ruiz, Sanchez, Valderrama**Exc:** 2 - Owens, Smith G**Senate Vote****Yeas:** 10 - Anderson, Bonham, Broadman, Campos, Frederick, Lieber, Manning Jr, McLane, Smith DB, Sollman**Nays:** 1 - Girod**Fiscal:** Fiscal impact issued**Revenue:** No revenue impact**Prepared By:** Roxanne Adams, Fiscal Analyst**Meeting Dates:** 5/13, 5/16**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:**

- Fiscal impact

**EFFECT OF AMENDMENT:**

No amendment.

**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.