

**A-Engrossed**  
**Senate Bill 5540**

Ordered by the Senate May 20  
Including Senate Amendments dated May 20

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Oregon Department of Administrative Services)

**SUMMARY**

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act creates an agency budget. (Flesch Readability Score: 73.8).

Limits biennial expenditures from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Board of Tax Practitioners.

Declares an emergency, effective July 1, 2025.

**A BILL FOR AN ACT**

1  
2 Relating to the financial administration of the State Board of Tax Practitioners; and declaring an  
3 emergency.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Notwithstanding any other law limiting expenditures, the amount of**  
6 **\$1,348,517 is established for the biennium beginning July 1, 2025, as the maximum limit for**  
7 **payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts,**  
8 **but excluding lottery funds and federal funds, collected or received by the State Board of Tax**  
9 **Practitioners.**

10 **SECTION 2. This 2025 Act being necessary for the immediate preservation of the public**  
11 **peace, health and safety, an emergency is declared to exist, and this 2025 Act takes effect**  
12 **July 1, 2025.**

**Note: For budget, see 2025-2027 Biennial Budget**

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.