



10206 SW Laurel Street, Beaverton, Oregon 97005-3209
503-641-7200 / 800-255-1470 • Fax 503-626-2942
oscpa@orcpa.org • www.orcpa.org

2025 Oregon Legislative Assembly Senate Committee on Finance and Revenue Testimony related to SB 800 – **Opposition**

Date: January 27, 2025

Good afternoon, Chair Senator Meek, Vice-Chair Senator McLane and Members of the Senate Committee on Finance and Revenue.

On behalf of nearly 4,000 members of the OSCP, we respectfully submit testimony in **opposition to SB 800**, which expands provisions requiring tax compliance as a requirement to receive various licenses in Oregon.

Background:

The expanded reporting provisions contained in this bill have potential to cause challenges for many individual and business taxpayers, licensing agencies and the Department of Revenue. The OSCP actively encourages and promotes compliance with all Oregon tax laws and filing requirements. However, as currently written, the bill could result in unintended consequences. The concerns noted below are not exhaustive but examples of various items which OSCP believes should be discussed and clarified as part of the legislative process:

- The scope of this bill is not clear in the number and type of licensees which may be impacted by the legislation.
- Further, the determination of which groups of licensees may be exempted from the additional reporting is not clear and will be difficult to administer.
- Current provisions of the bill do not appear to provide additional resources to the Department of Revenue to administer this program. The program will take significant, additional resources that may divert resources from other vital programs and projects administered by the Department.
- The actual licensing agencies need to be consulted on how to implement these reporting requirements.
- The bill would be effective for January 1, 2026. This may not allow sufficient time for educating the agencies and the license holders on these new requirements.
- The appeal process for licensees who are not compliant is not relatively quick and thus may not allow licensees the ability to continue to provide vital services which may have a negative impact on the public.

Recommendation:

We take no position on the policy goals that underlie the proposed bill and tremendously support compliance by all taxpayers in Oregon, but we have significant concerns regarding the means by which this bill proposes to address these goals. **We respectfully recommend that the legislature pursue needed changes to the bill or consider other means of achieving these policy goals.** We look forward to working with this committee on this important legislation.

On behalf of Oregon Society of CPAs, we respectfully encourage you to oppose SB 800 as written. Thank you for the opportunity to share our concerns.

Contact: Nicole Hazelbaker, Bravio Communications, Salem, OR

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