Submitter:	Kenneth Smith
On Behalf Of:	Accounting Professor
Committee:	Senate Committee On Labor and Business
Measure, Appointment or Topic:	SB797

**Dear Senators** 

I support Senate Bill 797 as it addresses important challenges related to training and recruiting Certified Public Accountants. The bill is measured in its approach by preserving substantial safeguards for entry into the profession. This legislation is consistent with the national trends and increases the attractiveness of Oregon to Accounting professionals.

Also, I strongly support combining this bill with HB 2338 regarding early career opportunities for Licensed Tax Aides. Oregon is one of the few states that requires a license to prepare taxes. There are similar market challenges to train, recruit and retain qualified professionals in tax. HB 2338 is also measured and increases opportunities for new professionals while increasing the quality of service that Oregon taxpayers receive.

I've worked in the Accounting field since the 1980's as both a professor and a practitioner. Please reach out via email if you have any additional questions or concerns

Thank you for your service.