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## Oregon Legislative Assembly – 2025 Regular Session Hearing – Senate Committee on Labor and Business

### Testimony in **Support of SB 797**

**DATE: February 18, 2025**

Good morning, Chair Taylor, Vice-Chair Bonham, and Members of the Senate Committee on Labor and Business.

On behalf of nearly 4,000 members of the OSCPAs, I respectfully testify in **support of SB 797** related to CPA licensure requirements.

For the record, my name is Jason Orme. I am a Certified Public Accountant with Talbot, Korvola & Warwick, LLP (TKW), a large local firm in Portland. I currently serve as TKW's Managing Partner as well as a tax partner. I am:

- Chair of the Oregon Board of Accountancy Laws and Rules Committee
- Past Chair, Board of Directors, OSCPAs
- A member of AICPA Council

Today, I testify to ask that you to support SB 797 to expand the education options related to licensure requirements for Certified Public Accountants in Oregon.

I received my CPA license in 1990 and have spent my entire career working in public accounting. When I was licensed, the education and experience requirement was a bachelor's degree and two years of experience. During my career I have worked with numerous skilled and knowledgeable CPAs who were licensed under this standard.

Since the licensing requirement changed to the current 150 semester hours plus one year of experience, I have not noticed an increase in the skill and knowledge of CPA candidates. The additional 30 hours of education are not required to be part of a master's degree in accounting or business. If the required accounting and business courses have been taken as part of a bachelor's degree program, the additional 30 education hours are just that, additional hours. Some candidates choose to satisfy the additional education requirement with business related courses. Others do not.

At a time when we are concerned about the cost of education, and have discussions about forgiving student loans, we need to change the additional education requirement that in my experience has not increased the already high proficiency of those practicing as CPAs. Sharing an example, one of the interns in our office had a bachelor's degree in accounting

from a large Oregon university. As I became acquainted with her, she talked about her plans to get a master's degree. She didn't want a master's degree or to spend the money for the degree. She would much rather have started working in the profession. But under current rules the additional education hours are required to be a CPA.

The proposed legislation provides three alternative pathways to licensure:

1. Retain the 150-hours of education plus one year of supervised experience,
2. Master's degree plus one year of supervised experience, or
3. Bachelor's degree plus two years of supervised experience.

The change proposed by SB 797 will not decrease the proficiency of the CPAs who serve Oregon businesses, individuals and the public. It will allow us to continue to have a supply of well-qualified CPAs to serve Oregonians.

We ask that you **support SB 797**.

Thank you.

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