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February 25, 2025

Representative Nathan Sosa, Chair  
House Committee on Commerce and Consumer Protection  
Oregon State Legislature  
Salem, OR 97301

Submitted via OLIS

RE: Testimony in OPPOSITION to HB 2338

Dear Chair Sosa, Vice-Chair Chaichi, Vice-Chair Osborne, and Members of the House Committee on Commerce and Consumer Protection,

On behalf of the Oregon Society of Certified Public Accountants (OSCPA), representing nearly 4,000 members, we respectfully submit testimony in **opposition to HB 2338** which relates to tax preparation professionals and creates a new tax certification.

**Recommendation:**

We respectfully ask the legislature to amend HB 2338. We take no position on the policy but have significant concerns regarding the name of the new proposed tax certification of Certified Tax Aide (CTA) which would cause confusion for the public.

**Concern:**

The public broadly recognizes the name Certified Public Accountant, and the CPA acronym is used interchangeably by the public both in written and oral communications. The acronym of the new Certified Tax Aide name would be CTA. Adding an additional licensure with the similar sounding acronym of CTA would cause confusion with CPA and is not in the best interest of the public. The acronym CTA could also cause confusion for the Oregon Board of Accountancy's other licensee, Public Accountant (PA).

Additionally, we share as reference the long-standing history of ORS 673.3120. Words or abbreviations of similar import to certified public accountant, public accountant, C.P.A. or P.A. prohibited.

*No person, partnership, professional corporation or other business form shall assume or use the title or designation "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant" or any other title or designation likely to be confused with "certified public accountant" and "public accountant," or any of the abbreviations "C.A.," "R.A.," or "L.A.," or similar abbreviations likely to be confused with "C.P.A." or "P.A." [Amended by 1991 c. 372 §1; 1993 c.431 §6]*

**Background:**

The Oregon Society of CPAs was formed by CPA members in 1908. CPAs and the accounting profession are not only recognized in Oregon and nationally but also internationally. Certified Public Accountants (CPAs) provide a broad breath of vital services to individuals, businesses, governmental agencies and others. Those include taxation, audit, accounting, financial planning, consulting, controllership, and other services. The profession's core values of ethics, integrity, objectivity and independence not only support their clients and stakeholders but also contribute to public protection. The public also relies upon CPAs for professional guidance and for their trusted advisor expertise.

In Oregon, Certified Public Accountants (CPAs) and Public Accountants (PAs) are licensed by the Oregon Board of Accountancy (Board). The licensure requires that licensees follow the independence standards, integrity and objectivity rules established by the AICPA and adopted by the Oregon Board of Accountancy as well as nationally. Per *Oregon Administrative Rules 801-030-0005 (2)(d)*, *The Board adopts the Integrity and Objectivity Rules established by the AICPA. The AICPA interpretations and definitions are adopted as a non-exclusive list to provide guidance to licensees, prospective licensees, the Board, and members of the public.*

In addition to requirements in education, qualification, successful completion of the Uniform CPA Examination and experience for initial licensure, Oregon Certified Public Accountant (CPA) licensees must complete 80 hours of continuing professional education, including ethics, each biennial renewal period for continuance of licensure.

We share the above to illustrate the importance of this issue, the differences between CPA and the proposed CTA, and the need to prevent naming confusion.

On behalf of Oregon Society of CPAs, **we respectfully ask you to oppose SB 800 as written** based on the needed name change to the proposed Certified Tax Aide (CTA).

Thank you for the opportunity to share our concerns.

Sincerely,

Sherry McPherson, President/CEO  
Oregon Society of CPAs

For more information, please contact Nicole Palmateer Hazelbaker, [nicole@braviocommunications.com](mailto:nicole@braviocommunications.com)