

SB 1510-2
(LC 254)
2/6/26 (CMT/HE/ps)

Requested by Senator MCLANE

**PROPOSED AMENDMENTS TO
SENATE BILL 1510**

On page 1 of the printed bill, line 2, delete “and 317.267” and insert “, 317.267, 673.605, 673.610, 673.615, 673.625, 673.637 and 673.685”.

On page 6, after line 29, insert:

“SECTION 8. ORS 673.605 is amended to read:

“673.605. As used in ORS 673.605 to 673.740 unless the context requires otherwise:

“(1) ‘Board’ means the State Board of Tax Practitioners created by ORS 673.725.

“(2) ‘Enrolled agent’ means an individual authorized by and in good standing with the United States Department of the Treasury to represent taxpayers before the Internal Revenue Service under 31 C.F.R. part 10.

“[(2)(a)] **(3)(a)** ‘Facilitator’ means a person that individually or in conjunction or cooperation with another person processes, receives or accepts for delivery an application for a refund anticipation loan or a check in payment of refund anticipation loan proceeds or in any other manner materially facilitates the making of a refund anticipation loan.

“(b) ‘Facilitator’ does not mean a financial institution as defined in ORS 706.008, a person who has been issued a license under ORS chapter 725, an affiliate that is a servicer for a financial institution or for a person issued a license under ORS chapter 725, a person issued a license as a certified

1 public accountant or public accountant by the Oregon Board of Accountancy,
2 or any person that acts solely as an intermediary and does not deal with a
3 taxpayer in the making of a refund anticipation loan.

4 “[3] (4) ‘Lender’ means a person that makes a refund anticipation loan
5 with the person’s own funds or a line of credit or other funding from a fi-
6 nancial institution as defined in ORS 706.008, but does not include a finan-
7 cial institution as defined in ORS 706.008.

8 “[4] (5) ‘Refund anticipation loan’ means a loan that the lender arranges
9 to be repaid directly from the proceeds of the taxpayer’s federal or state
10 personal income tax refund.

11 “[5](a) (6)(a) ‘Refund anticipation loan fee’ means the charges, fees or
12 other consideration charged or imposed by the lender or facilitator for the
13 making of a refund anticipation loan.

14 “(b) ‘Refund anticipation loan fee’ does not mean any charge, fee or other
15 consideration usually charged or imposed by the facilitator in the ordinary
16 course of business for nonloan services, including fees for tax return prepa-
17 ration and fees for electronic filing of tax returns.

18 “[6] (7) ‘Registered tax aide’ means any person who is registered under
19 ORS 673.605 to 673.740 as a registered tax aide.

20 “[7] (8) ‘Tax consultant’ means a person who is licensed under ORS
21 673.605 to 673.740 to prepare or advise or assist in the preparation of personal
22 income tax returns for another and for valuable consideration.

23 “[8] (9) ‘Taxpayer’ means an individual who files a federal or Oregon
24 personal income tax return.

25 “[9] (10) ‘Tax preparer’ means any person who is licensed under ORS
26 673.605 to 673.740 as a tax preparer.

27 **“SECTION 9.** ORS 673.610 is amended to read:

28 “673.610. ORS 673.605 to 673.740 do not apply to:

29 “(1) Any full- or part-time employee hired to fill a permanent position,
30 who in connection with the duties as an employee has the incidental duty

1 of preparing income tax returns for the business of the employer only.

2 “(2) Any attorney at law rendering services in the performance of the
3 duties of an attorney at law.

4 “(3) While acting as such, any fiduciary, or the regular employees thereof,
5 acting on behalf of the fiduciary estate, the testator, trustor, grantor, or
6 beneficiaries thereof.

7 “(4) A certified public accountant who holds an active license issued by
8 any state, a public accountant holding a valid license issued under ORS
9 673.100 or a public accounting firm registered in any state.

10 “(5) Any employee of a certified public accountant, public accountant or
11 registered public accounting firm described in subsection (4) of this section.

12 “(6) Any person employed by a local, state or federal governmental agency
13 but only in performance of official duties.

14 **“(7) An enrolled agent.**

15 **“(8) Any employee of an enrolled agent, while acting within the**
16 **scope of that employment and under the supervision of the enrolled**
17 **agent.**

18 **“SECTION 10.** ORS 673.615 is amended to read:

19 **“673.615.** Except as otherwise provided in ORS 673.605 to 673.740:

20 “(1) A person may not prepare or advise or assist in the preparation of
21 personal income tax returns for another and for valuable consideration or
22 represent that the person is so engaged unless the person is licensed as a tax
23 consultant under ORS 673.605 to 673.740.

24 “(2) A tax preparer may prepare or advise or assist in the preparation of
25 tax returns only under the supervision of a tax consultant, or a person de-
26 scribed in ORS 673.610 [(2) or (4)] **(2), (4) or (7)**, and subject to such condi-
27 tions and limitations as the State Board of Tax Practitioners by rule may
28 impose.

29 “(3) A registered tax aide may assist a tax consultant in the preparation
30 of tax returns only under the supervision of a tax consultant and subject to

1 such conditions and limitations as the board by rule may impose.

2 “(4) A person may not be a facilitator of a refund anticipation loan
3 without first being issued a license as a tax consultant or tax preparer under
4 ORS 673.640.

5 “(5) A tax consultant may employ and supervise no more than two regis-
6 tered tax aides at the same time under the conditions and limitations pre-
7 scribed by the board by rule.

8 **“SECTION 11.** ORS 673.625 is amended to read:

9 “673.625. (1) Every applicant for a license as a tax consultant and every
10 applicant for licensing as a tax preparer must:

11 “(a) Be 18 years of age or older;

12 “(b) Possess a high school diploma or a modified diploma or have passed
13 an equivalency examination;

14 “(c) Present evidence satisfactory to the State Board of Tax Practitioners
15 that the applicant has successfully completed at least 80 hours in basic per-
16 sonal income tax law, theory and practice at a school training session or
17 educational institution approved by the board; and

18 “(d) Possess a preparer tax identification number issued by the Internal
19 Revenue Service.

20 “(2) In addition to the requirements of subsection (1) of this section, every
21 applicant for licensing as a tax preparer must pass to the satisfaction of the
22 board an examination. The examination must be constructed in a manner
23 that in the judgment of the board measures the applicant’s knowledge of
24 Oregon and federal personal income tax law, theory and practice.

25 “(3) In addition to the requirements of subsection (1) of this section, every
26 applicant for licensing as a tax consultant must:

27 “(a) Present evidence satisfactory to the board of active employment, as
28 described in ORS 673.615 (2), as a tax preparer or employment in this or
29 another state in a capacity that is, in the judgment of the board equivalent
30 to that of a tax preparer or tax consultant, for not less than a cumulative

1 total of 1,100 hours during at least two of the last five years. The board shall
2 consider certification by a tax consultant or person described in ORS 673.610
3 [(2) or (4)] **(2), (4) or (7)** that the applicant was employed as a tax preparer
4 under supervision for the period indicated in the certificate to be satisfactory
5 evidence of the applicant's employment as a tax preparer for the period in-
6 dicated. If an applicant has worked less than a cumulative total of 1,100
7 hours in at least two of the last five years, the board may consider the
8 number of hours employed, the number of years employed, the number of tax
9 returns prepared and whether the work involved contributed directly to the
10 professional competence of the individual in determining if a tax preparer
11 or tax consultant has met the work experience requirement.

12 “(b) Pass to the satisfaction of the board an examination that is con-
13 structed in a manner that in the judgment of the board measures the
14 applicant's knowledge of Oregon and federal personal income tax law, theory
15 and practice. The examination for a tax consultant's license must be of a
16 more exacting nature and require higher standards of knowledge of personal
17 income tax law, theory and practice than the examination for a tax
18 preparer's license.

19 “(4) If, in the judgment of the board, an applicant has, in combination,
20 the education and experience to qualify for a tax consultant's or preparer's
21 license, but does not meet or cannot present evidence of strict compliance
22 with the requirements of subsection (1)(c) or subsection (3)(a) of this section,
23 the board may allow some of the applicant's education or experience to
24 substitute one for the other. However, this subsection does not allow a
25 waiver of, or substitution for, any qualifications needed for a tax
26 consultant's or preparer's license other than those described in subsection
27 (1)(c) or subsection (3)(a) of this section.

28 **“SECTION 12.** ORS 673.637 is amended to read:

29 “673.637. (1) The State Board of Tax Practitioners may issue a license to
30 an applicant for a license as a tax consultant or as a tax preparer who:

1 “(a) Presents evidence satisfactory to the board that the applicant is li-
2 censed as a tax consultant or preparer in a state that has requirements for
3 licensing substantially similar to the requirements for licensing in this state;
4 and

5 “(b) Has passed to the satisfaction of the board an examination covering
6 Oregon personal income tax law, theory and practice, the provisions of ORS
7 673.605 to 673.740 and the code of professional conduct prescribed by the
8 board.

9 “[~~(2)~~ *Notwithstanding ORS 673.625 (1) and (3), but as otherwise provided*
10 *in ORS 673.605 to 673.740, the board shall license as a tax consultant any*
11 *person who is, on the date of the application for a tax consultant’s license,*
12 *enrolled to practice before the Internal Revenue Service pursuant to 31 C.F.R.*
13 *part 10 if the person has passed to the satisfaction of the board an examination*
14 *covering Oregon personal income tax law, theory and practice, the provisions*
15 *of ORS 673.605 to 673.740 and the code of professional conduct prescribed by*
16 *the board.*]

17 “[~~(3)~~] **(2)** Except as otherwise provided in this section, an examination is
18 not required for licensing under this section.

19 “[~~(4)~~] **(3)** Any person desiring to be licensed under this section shall make
20 written application to the board and shall pay to the board at the time re-
21 quired by the board the examination and license fees provided by rule of the
22 board.

23 **“(4) The board shall register as an enrolled agent any individual**
24 **who:**

25 **“(a) Is an enrolled agent;**

26 **“(b) Applies for registration in the manner provided by the board**
27 **by rule; and**

28 **“(c) Pays the registration fee established under ORS 673.685.**

29 **“(5) The board may not require an enrolled agent registered under**
30 **this section to pass any examination administered or required by the**

1 board, or to complete continuing education under ORS 673.655, as a
2 condition of initial registration or renewal.

3 “(6) An enrolled agent who is not licensed as a tax consultant or
4 tax preparer under ORS 673.640 may not prepare, advise or assist in
5 the preparation of personal income tax returns for another and for
6 valuable consideration in this state unless the enrolled agent is regis-
7 tered with the board under this section.

8 “(7) The board may refuse to issue or renew, or may suspend or
9 revoke, a registration as an enrolled agent under this section on any
10 grounds described in ORS 673.700 that apply to tax consultants if the
11 board determines the grounds are reasonably applicable to the conduct
12 of an enrolled agent.

13 “(8) A registered enrolled agent has the authority to represent tax-
14 payers before the Department of Revenue to the same extent as a li-
15 censed Oregon tax consultant.

16 **“SECTION 13.** ORS 673.685 is amended to read:

17 “673.685. (1) The State Board of Tax Practitioners shall adopt by rule fees
18 for:

19 “(a) Application for examination for a tax consultant’s license.

20 “(b) Application for examination for a tax preparer’s license.

21 “(c) Issuance or renewal of a tax consultant’s license.

22 “(d) Issuance or renewal of a tax preparer’s license.

23 “(e) Issuance or renewal of a registered tax aide’s certificate.

24 “(f) Issuance or renewal of a tax consultant’s inactive license.

25 “(g) Issuance or renewal of a tax preparer’s inactive license.

26 “(h) Reactivation of a tax consultant’s inactive license or reactivation of
27 a tax preparer’s inactive license.

28 “(i) Restoration of lapsed license.

29 “(j) Issuance or replacement of a duplicate license or certificate.

30 “(k) Registration or registration renewal for a sole proprietorship, part-

nership, corporation or other legal entity.

“(L) Issuance or renewal of a combined tax consultant’s or tax preparer’s license and registration for a sole proprietorship, partnership, corporation or other legal entity. Eligibility for a combined license shall be determined under rules adopted by the board.

“(m) Annual registration of a branch office of a sole proprietorship, partnership, corporation or other legal entity.

“(n) Issuance or renewal of a registration for an enrolled agent as described in ORS 673.637.

“(2) The fees established by the State Board of Tax Practitioners under this section are subject to the prior approval of the Oregon Department of Administrative Services. The fees may not exceed the cost of administering the regulatory program of the State Board of Tax Practitioners pertaining to the purposes for which the fees are established, as authorized by the Legislative Assembly within the board’s budget, as that budget may be modified by the Emergency Board.”.

In line 30, delete “8” and insert “14”.
