

HOUSE AMENDMENTS TO HOUSE BILL 2240

By JOINT COMMITTEE ON WAYS AND MEANS

April 13

1 On page 1 of the printed bill, line 2, after “673.730” insert “; limiting expenditures; and declaring
2 an emergency”.

3 Delete lines 4 through 26 and insert:

4 “**SECTION 1.** ORS 673.685 is amended to read:

5 “673.685. (1) [*The fees for licenses and registrations issued, renewed, reactivated or otherwise, and*
6 *for examinations under ORS 673.605 to 673.740 shall be prescribed by*] The State Board of Tax
7 Practitioners [*but shall not exceed the following*] **shall adopt by rule fees for:**

8 “[*(1)*] (a) [*For*] Application for examination for a tax consultant’s license[, \$70].

9 “[*(2)*] (b) [*For*] Application for examination for a tax preparer’s license[, \$40].

10 “[*(3)*] (c) [*For*] Issuance or renewal of a tax consultant’s license[, \$75].

11 “[*(4)*] (d) [*For*] Issuance or renewal of a tax preparer’s license[, \$65].

12 “[*(5)*] (e) [*For*] Issuance or renewal of a tax consultant’s inactive license[, \$50].

13 “[*(6)*] (f) [*For*] Issuance or renewal of a tax preparer’s inactive license[, \$35].

14 “[*(7)*] (g) [*For*] Reactivation of a tax consultant’s inactive license[, \$75; *for*] **or** reactivation of
15 a tax preparer’s inactive license[, \$65].

16 “[*(8)*] (h) [*For*] Restoration of lapsed license[, \$25].

17 “[*(9)*] (i) [*For*] Issuance or replacement of a duplicate license[, \$10].

18 “[*(10)*] (j) [*For*] Issuance of a replacement or duplicate tax consultant certificate[, \$15].

19 “[*(11)*] (k) [*For*] Registration or registration renewal for a sole proprietorship, partnership, cor-
20 poration or other legal entity[, \$95].

21 “[*(12)*] (l) [*For*] Issuance or renewal of a combined tax consultant’s or tax preparer’s license
22 and registration for a sole proprietorship, partnership, corporation or other legal entity[, \$120]. El-
23 igibility for a combined license shall be determined under rules adopted by the board.

24 “[*(13)*] (m) [*For*] Annual registration of a branch office of a sole proprietorship, partnership,
25 corporation or other legal entity[, \$5].

26 “(2) **The fees established by the State Board of Tax Practitioners under this section are**
27 **subject to the prior approval of the Oregon Department of Administrative Services and, if**
28 **their adoption occurs between regular sessions of the Legislative Assembly, a report to the**
29 **Emergency Board. The fees may not exceed the cost of administering the regulatory program**
30 **of the State Board of Tax Practitioners pertaining to the purposes for which the fees are**
31 **established, as authorized by the Legislative Assembly within the board’s budget, as that**
32 **budget may be modified by the Emergency Board.”.**

33 On page 2, delete line 15.

34 In line 16, delete “(4)” and insert “(3)”.

35 In line 26, delete “(5)” and insert “(4)”.

1 In line 28, delete “(6)” and insert “(5)”.

2 In line 32, delete “(7)” and insert “(6)” and delete “(6)” and insert “(5)”.

3 In line 36, delete “(8)” and insert “(7)”.

4 In line 37, delete “(9)” and insert “(8)”.

5 In line 40, delete “(10)” and insert “(9)”.

6 In line 43, delete “(11)” and insert “(10)”.

7 After line 44, insert:

8 **“SECTION 3. Notwithstanding any other law limiting expenditures, the limitation on**

9 **expenditures established by section 1, chapter _____, Oregon Laws 2007 (Enrolled House**

10 **Bill 5045), for the biennium beginning July 1, 2007, as the maximum limit for payment of ex-**

11 **penses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding**

12 **lottery funds and federal funds, collected or received by the State Board of Tax Practitioners,**

13 **is increased by \$100,549.**

14 **“SECTION 4. This 2007 Act being necessary for the immediate preservation of the public**

15 **peace, health and safety, an emergency is declared to exist, and this 2007 Act takes effect**

16 **on its passage.”.**

17 _____