

HOUSE AMENDMENTS TO HOUSE BILL 2066

By COMMITTEE ON BUSINESS AND LABOR

April 19

- 1 On page 1 of the printed bill, line 2, after the semicolon insert “creating new provisions; and”.
- 2 Delete lines 4 through 29.
- 3 On page 2, delete lines 1 through 15 and insert:
- 4 “**SECTION 1.** ORS 673.625 is amended to read:
- 5 “673.625. (1) Every applicant for a license as a tax consultant and every applicant for licensing
- 6 as a tax preparer must:
- 7 “(a) Be [*not less than*] 18 years of age **or older**;
- 8 “(b) Possess a high school diploma or have passed an equivalency examination; [*and*]
- 9 “(c) Present evidence satisfactory to the State Board of Tax Practitioners that the applicant has
- 10 successfully completed [*not less than*] **at least** 80 hours in basic personal income tax law, theory and
- 11 practice at a school training session or educational institution approved by the board[.]; **and**
- 12 “**(d) Possess a preparer tax identification number issued by the Internal Revenue Service.**
- 13 “(2) In addition to the requirements of subsection (1) of this section, every applicant for licens-
- 14 ing as a tax preparer must pass to the satisfaction of the board an examination. The examination
- 15 [*shall*] **must** be constructed in a manner that in the judgment of the board measures the applicant’s
- 16 knowledge of Oregon and federal personal income tax law, theory and practice.
- 17 “(3) In addition to the requirements of subsection (1) of this section, every applicant for licens-
- 18 ing as a tax consultant must:
- 19 “(a) Present evidence satisfactory to the board of active employment, as described in ORS
- 20 673.615 (2), as a tax preparer or employment in this or another state in a capacity that is, in the
- 21 judgment of the board equivalent to that of a tax preparer or tax consultant, for not less than a
- 22 cumulative total of 780 hours during at least two of the last five years. **The board shall consider**
- 23 certification by a tax consultant or person described in ORS 673.610 (2) or (4) that the applicant
- 24 was employed as a tax preparer under supervision for the period indicated in the certificate [*shall*
- 25 *be considered evidence*] **to be** satisfactory **evidence** [*to the board*] of the applicant’s employment as
- 26 a tax preparer for the period indicated. If an applicant has worked less than a cumulative total of
- 27 780 hours in at least two of the last five years, the board may consider the number of hours em-
- 28 ployed, the number of years employed, the number of tax returns prepared and whether the work
- 29 involved contributed directly to the professional competence of the individual in determining if a tax
- 30 preparer or tax consultant has met the work experience requirement.
- 31 “(b) Pass to the satisfaction of the board an examination that is constructed in a manner that
- 32 in the judgment of the board measures the applicant’s knowledge of Oregon and federal personal
- 33 income tax law, theory and practice. The examination for a tax consultant’s license [*shall differ from*
- 34 *the examination for a tax preparer’s license in that it shall*] **must** be of a more exacting nature and
- 35 require higher standards of knowledge of personal income tax law, theory and practice **than the**

1 **examination for a tax preparer's license.**

2 “(4) If, in the judgment of the board, an applicant has, in combination, the education and expe-
3 rience to qualify for a tax consultant's or preparer's license, but does not meet or cannot present
4 evidence of strict compliance with the requirements of subsection (1)(c) or subsection (3)(a) of this
5 section, the board may allow some of the applicant's education or experience to substitute one for
6 the other. However, *[nothing in this subsection shall be construed to]* **this subsection does not** allow
7 a waiver of, or substitution for, any qualifications needed for a tax consultant's or preparer's license
8 other than those described in subsection (1)(c) or subsection (3)(a) of this section.

9 **“SECTION 2.** ORS 673.625, as amended by section 1 of this 2011 Act, is amended to read:

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

12 “(a) Be 18 years of age or older;

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

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

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

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

22 “(3) In addition to the requirements of subsection (1) of this section, every applicant for licens-
23 ing as a tax consultant must:

24 “(a) Present evidence satisfactory to the board of active employment, as described in ORS
25 673.615 (2), as a tax preparer or employment in this or another state in a capacity that is, in the
26 judgment of the board equivalent to that of a tax preparer or tax consultant, for not less than a
27 cumulative total of [780] **1,100** hours during at least two of the last five years. The board shall
28 consider certification by a tax consultant or person described in ORS 673.610 (2) or (4) that the ap-
29 plicant was employed as a tax preparer under supervision for the period indicated in the certificate
30 to be satisfactory evidence of the applicant's employment as a tax preparer for the period indicated.
31 If an applicant has worked less than a cumulative total of [780] **1,100** hours in at least two of the
32 last five years, the board may consider the number of hours employed, the number of years em-
33 ployed, the number of tax returns prepared and whether the work involved contributed directly to
34 the professional competence of the individual in determining if a tax preparer or tax consultant has
35 met the work experience requirement.

36 “(b) Pass to the satisfaction of the board an examination that is constructed in a manner that
37 in the judgment of the board measures the applicant's knowledge of Oregon and federal personal
38 income tax law, theory and practice. The examination for a tax consultant's license must be of a
39 more exacting nature and require higher standards of knowledge of personal income tax law, theory
40 and practice than the examination for a tax preparer's license.

41 “(4) If, in the judgment of the board, an applicant has, in combination, the education and expe-
42 rience to qualify for a tax consultant's or preparer's license, but does not meet or cannot present
43 evidence of strict compliance with the requirements of subsection (1)(c) or subsection (3)(a) of this
44 section, the board may allow some of the applicant's education or experience to substitute one for
45 the other. However, this subsection does not allow a waiver of, or substitution for, any qualifications

1 needed for a tax consultant's or preparer's license other than those described in subsection (1)(c)
2 or subsection (3)(a) of this section.”.

3 In line 16, delete “2” and insert “3”.

4 After line 35, insert:

5 **“SECTION 4. (1) The amendments to ORS 673.625 by section 2 of this 2011 Act become**
6 **operative on July 1, 2012.**

7 **“(2) The amendments to ORS 673.625 by section 2 of this 2011 Act apply to applications**
8 **for licensing as a tax consultant submitted on or after the operative date specified in sub-**
9 **section (1) of this section.”.**

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