

HOUSE AMENDMENTS TO HOUSE BILL 3181

By COMMITTEE ON GENERAL GOVERNMENT AND CONSUMER PROTECTION

April 1

1 Delete page 2 of the printed bill and insert:

2 “**SECTION 2.** ORS 673.220 is amended to read:

3 “673.220. (1) The Oregon Board of Accountancy may grant inactive status to a licensee [*who*
4 *does not represent to clients or the public that the licensee is a certified public accountant or a public*
5 *accountant and who does not engage in the practice of public accountancy, if the license is not sus-*
6 *pending or revoked.*]:

7 “(a) **Whose license is not suspended or revoked;**

8 “(b) **Who is not:**

9 “(A) **Practicing public accountancy in a business organization required to be registered**
10 **with the board under ORS 673.160; or**

11 “(B) **A sole practitioner; and**

12 “(c) **Who does not perform or offer to perform for a client services involving the use of**
13 **accounting or auditing skills, including but not limited to issuance of reports on financial**
14 **statements, management advisory, financial advisory or consulting services, preparation of**
15 **tax returns or the furnishing of advice on tax matters.**

16 “(2) A licensee granted inactive status by the board:

17 “(a) Must pay a fee:

18 “(A) In the amount of \$50 for becoming or remaining inactive; and

19 “(B) In an amount determined by the board by rule for becoming active.

20 “(b) [*May not represent to clients or the public that the licensee is a certified public accountant or*
21 *a public accountant or otherwise engage in the practice of public accountancy until restored to active*
22 *status*] **Shall place the word ‘inactive’ next to the licensee’s name and title on any business**
23 **card, letterhead or other professional document, other than a license issued by the board.**

24 “(3) The board by rule shall adopt procedures and requirements for granting and renewing in-
25 active status and for restoring to active status any licensee on inactive status.

26 “(4) The board may restore a lapsed permit to inactive status upon payment of all past unpaid
27 renewal fees and the delinquent renewal fee as provided in ORS 673.150 (5).

28 “(5) The board shall maintain a current roster of all licensees granted inactive status.

29 “(6) **The provisions of ORS 673.010 to 673.457 apply to licensees granted inactive status.**”.

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