

## HB 2214

The Oregon Association of Independent Accountants does not like the above bill unless it is amended to state that any employees doing tax returns in the law offices must be licensed to do so. The bill as I understand it will give employees of attorneys the right to prepare income tax returns without any licensing or continuing education requirements.

I fail to see how that is in the best interest of the public. This will turn every law firm with an employee into a tax preparing institution. The work will be done by an unqualified and untrained person. By requiring these employees to be licensed it is easier to make sure they are educated.

It is unclear why the Oregon legislature should be asked to exempt a certain set of employees from licensure and oversight.

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<sup>\*</sup>The Association represents 560 + licensees and is composed of enrolled agents, public accountants, CPAs, licensed tax preparers and licensed tax consultants