
MEMORANDUM

Legislative Fiscal Office
900 Court St. NE, Room H-178
Salem, Oregon 97301
Phone 503-986-1828
FAX 503-373-7807

To: General Government Subcommittee

From: Kim To, Legislative Fiscal Office
(503) 986-1830

Date: May 7, 2013

Subject: HB 5051 – Oregon Board of Accountancy Fee Ratification Bill
Work Session Recommendations

	2013-15 Biennium	2015-17 Biennium
Other Funds - Revenues	\$83,650	\$83,650

House Bill 5051 with the – 1 amendment ratifies fee changes that were approved by the Department of Administrative Services during the 2011-13 biennium for the Oregon Board of Accountancy.

The bill increases three types of late fees: (1) Late Firm Registration from \$35 to \$175, (2) Late Active Fee from \$50 to \$160, and (3) Late inactive fee from \$35 to \$50; and establishes four new fees: (1) Municipal Auditor Application Fee \$100, (2) Municipal Auditor Late Fee \$100, (3) Retired Renewal Fee \$25, (4) Retired Late Fee \$25, (5) Reinstatement Application Fee \$150. These rules amendment were published for public comment and administrative rule hearings were held. No opposition to these fee changes was received. LFO recommends approval of the dash 1 amendment.

Motion on the LFO Budget Recommendations:

Senator/Representative _____ move that the General Government Subcommittee approve the dash 1 amendment to to HB 5051.

HB 5051 Final Subcommittee Action:

Final Motion:

Senator/Representative _____ move that the General Government Subcommittee move HB 5051 as amended to the Full Joint Committee on Ways and Means with a “do pass” recommendation.

Assignment of Carriers:

Full: Senator/Representative _____

House: Senator/Representative _____

Senate: Senator/Representative _____

House Bill 5051

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Oregon Department of Administrative Services)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure as introduced.

- Appropriates moneys from General Fund to ____ for biennial expenses.
- Limits biennial expenditures from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by ____.
- Limits biennial expenditures of ____ from federal funds.
- Declares emergency, effective July 1, 2013.

A BILL FOR AN ACT

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17

Relating to state financial administration; ~~appropriating money; limiting expenditures;~~ and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

~~**SECTION 1.** There is appropriated to _____, for the biennium beginning July 1, 2013, out of the General Fund, the amount of \$ _____ for _____.~~

~~**SECTION 2.** Notwithstanding any other law limiting expenditures, the amount of \$ _____ is established for the biennium beginning July 1, 2013, as the maximum limit for payment of expenses for _____ from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the _____.~~

~~**SECTION 3.** Notwithstanding any other law limiting expenditures, the amount of \$ _____ is established for the biennium beginning July 1, 2013, as the maximum limit for payment of expenses for _____ from federal funds collected or received by the _____.~~

~~**SECTION 4.** This 2013 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2013 Act takes effect July 1, 2013.~~

INSERT AMENDMENT

Note: For budget, see 2013-2015 Biennial Budget

NOTE: Matter in boldfaced type in an amended section is new; matter [italic and bracketed] is existing law to be omitted. New sections are in boldfaced type.

**PROPOSED AMENDMENTS TO
HOUSE BILL 5051**

1 In line 2 of the printed bill, delete “appropriating money; limiting ex-
2 penditures;”.

3 Delete lines 5 through 16 and insert:

4 **“SECTION 1. For the purpose of carrying out the provisions of ORS**
5 **291.055 (1)(e), the following new or increased fees, adopted by the**
6 **Oregon Board of Accountancy and approved by the Oregon Depart-**
7 **ment of Administrative Services, are approved:**

8	(1) Municipal auditor roster		
9	application fee.....	\$	100
10	(2) Municipal auditor late fee.....	\$	100
11	(3) Retired late fee	\$	25
12	(4) Retired renewal fee	\$	25
13	(5) Reinstatement application		
14	fee (delinquent fee)	\$	150
15	(6) Late fee active CPA/PA	\$	160
16	(7) Late fee inactive CPA/PA.....	\$	50
17	(8) Late firm registration.....	\$	175

18 **“SECTION 2. This 2013 Act being necessary for the immediate**
19 **preservation of the public peace, health and safety, an emergency is**
20 **declared to exist, and this 2013 Act takes effect takes effect July 1,**
21 **2013.”.**

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 5051 - 1

Seventy-Seventh Oregon Legislative Assembly – 2013 Regular Session
Legislative Fiscal Office

***Only Impacts on Original or Engrossed
Versions are Considered Official***

Prepared by: Kim To
Reviewed by: Kim To
Date: 5/7/2013

Measure Description:

Approves certain new or increased fees adopted by the Oregon Board of Accountancy.

Government Unit(s) Affected:

Oregon Board of Accountancy

Local Government Mandate:

This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

Analysis:

ORS 291.055(1)(e) mandates that all new state agency fees or fee increases adopted between regular sessions of the Legislative Assembly are rescinded on July 1 of the following biennium unless authorized by enabling legislation setting forth the approved fees. This bill provides the enabling legislation necessary to approve fees adopted through administrative rule by the Oregon Board of Accountancy during the 2011-13 interim.

The Board increased, by rule, the following fees as of January 1, 2012: (1) Late Firm Registration from \$35 to \$175, (2) Late Active Fee from \$50 to \$160, (3) Late inactive fee from \$35 to \$50; and establish the following new fees: (1) Municipal Auditor Application Fee \$100, (2) Municipal Auditor Late Fee \$100, (3) Retired Renewal Fee \$25, (4) Retired Late Fee \$25, (5) Reinstatement Application Fee \$150. These rules amendment were published for public comment and administrative rule hearings were held. No opposition to these fee changes was received.

These fee modifications are anticipated to generate \$83,650 Other Funds revenue during the 2013-15 biennium.

Joint Committee on Ways and Means

Carrier – House: Rep.
Carrier – Senate: Sen.

Revenue: No revenue impact

Fiscal: Fiscal statement issued

Action:

Vote:

House

Yeas:

Nays:

Exc:

Senate

Yeas:

Nays:

Exc:

Prepared By: Kim To, Legislative Fiscal Office

Meeting Date: 5/7/2013

WHAT THE MEASURE DOES: HB 5051 with the -1 amendment is a fee ratification bill for the Oregon Board of Accountancy. The measure provides the enabling legislation necessary to approve fees adopted through Administrative Rule. These rules amendment were published for public comment and administrative rule hearings were held. No opposition to these fee changes was received.

ISSUES DISCUSSED:

-

EFFECT OF COMMITTEE AMENDMENT: The – 1 amendment is a gut and stuff of a placeholder bill to provide the enabling legislation necessary to approve fees adopted through Administrative Rule for the Oregon Board of Accountancy.

BACKGROUND: ORS 291.055(1)(e) mandates that all new state agency fees or fee increases adopted between regular sessions of the Legislative Assembly are rescinded on July 1 of the following biennium unless authorized by enabling legislation setting forth the approved fees. This bill provides the enabling legislation necessary to approve fees adopted through administrative rule by the Oregon Board of Accountancy during the 2011-13 interim. Rationale for each fee adopted:

Increase

- Late Firm Registration from \$35 to \$175 (effective 1/1/2011): To provide a greater incentive for firms to register with the Board on a timely basis.
- Late Active Fee from \$50 to \$160, and Late inactive fee from \$35 to \$50 (effective 1/1/2012): To be consistent in its programmatic approach encouraging holders of all license types to renew in a timely manner.

New

- Retired Renewal Fee \$25, and Retired Late Fee \$25 (effective 1/1/2011): To cover the cost of a new reduced requirements program to enable those 65 or older to practice on a pro bono basis without expensive continued educations requirements for licensure renewal.
- Municipal Auditor Application Fee \$100 (effective 1/1/2011): To cover the cost of processing applications.
- Municipal Auditor Late Fee \$100 (effective 1/1/2012): To be consistent in its programmatic approach encouraging holders of all license types to renew in a timely manner.
- Reinstatement Application Fee \$150 (effective 1/1/2011): To cover the cost of processing applications.