

**HB 5051**

**Board of Accountancy – Fee Ratification**

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House Bill 5051 is the fee ratification bill for the Board of Accountancy. The bill provides the enabling legislation necessary to ratify fees adopted through administrative rule hearings and approved by the Department of Administrative Services during the 2011-13 biennium. Fees adopted by the Board include:

1. New fees to cover the cost of a new reduced requirements program to enable those 65 or older to practice on a pro bono basis;
2. Fees for the Municipal Auditor license to be consistent in covering the cost of processing applications for each licensing type; and
3. Late fees to provide a greater incentive for licensees to apply for renewal in a timely manner, thereby reducing processing costs for the Board.

These fee changes 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.

The Subcommittee recommends HB 5051 be amended and reported out “do pass” as amended.

Joint Committee on Ways and Means

Carrier – House: Rep. Nathanson  
Carrier – Senate: Sen. Steiner Hayward

**Revenue:**

**Fiscal:** Fiscal statement issued

**Action:** Do Pass as Amended and be Printed A-Engrossed

**Vote:**

House

Yeas:

Nays:

Exc:

Senate

Yeas:

Nays:

Exc:

**Prepared By:** Kim To, Legislative Fiscal Office

**Meeting Date:** May 17, 2013

**WHAT THE MEASURE DOES:** HB 5051 A-Engrossed 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.

The Board increased, by rule, the following fees as of January 1, 2011: (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 established 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.

**ISSUES DISCUSSED:**

- The need and rationale for these fee modifications

**EFFECT OF COMMITTEE AMENDMENT:** Provides 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.

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 5051 - A**

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: 5/9/2013

**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:**

House Bill 5051 A-Engrossed provides the enabling legislation necessary to approve fees adopted through administrative rule by the Oregon Board of Accountancy during the 2011-13 interim.

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.

The following is a list of fees the Board modified during the 2011-13 interim, and the rationale for each modification:

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, thereby reducing processing costs.
- Late Active Fee from \$50 to \$160, and Late inactive fee from \$35 to \$50 (effective 1/1/2012): To be consistent in the Board's programmatic approach in encouraging holders of all license types to renew in a timely manner, thereby reducing processing costs.

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 continuing educations requirements for licensure renewal.
- Municipal Auditor Application Fee \$100 (effective 1/1/2011): To be consistent in its programmatic approach in covering the cost of processing applications for each licensing type.
- 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, thereby reducing processing costs.
- Reinstatement Application Fee \$150 (effective 1/1/2011): To be consistent in its programmatic approach in covering the cost of processing applications for each licensing type.

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.

**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.”.**