

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that all new state agency fees or fee increases adopted between regular sessions of the Legislative Assembly are rescinded on July 1 of the following biennium unless authorized by enabling legislation setting forth the approved fees.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.