

House Bill 2214

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D., for State Board of Tax Practitioners)

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**.

Exempts employees of attorneys from licensure and other requirements relating to tax return preparation.

Declares emergency; effective on passage.

A BILL FOR AN ACT

1
2 Relating to tax practitioners; amending ORS 673.610; and declaring an emergency.

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

4 **SECTION 1.** ORS 673.610 is amended to read:

5 673.610. ORS 673.605 to 673.740 do not apply to:

6 (1) Any full or part-time employee hired to fill a permanent position, who in connection with the
7 duties as an employee has the incidental duty of preparing income tax returns for the business of
8 the employer only.

9 (2) Any attorney at law rendering services in the performance of the duties of an attorney at
10 law.

11 (3) While acting as such, any fiduciary, or the regular employees thereof, acting on behalf of the
12 fiduciary estate, the testator, trustor, grantor, or beneficiaries thereof.

13 (4) A certified public accountant who holds an active permit issued by any state, a public ac-
14 countant holding a valid permit issued under ORS 673.100 or a public accounting firm registered in
15 any state.

16 (5) Any employee of [a] **an attorney**, certified public accountant, public accountant or regis-
17 tered public accounting firm described in subsection (2) **or** (4) of this section.

18 (6) Any person employed by a local, state or federal governmental agency but only in perform-
19 ance of official duties.

20 **SECTION 2. This 2013 Act being necessary for the immediate preservation of the public**
21 **peace, health and safety, an emergency is declared to exist, and this 2013 Act takes effect**
22 **on its passage.**
23

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.