

# Senate Bill 301

Sponsored by Senator JOHNSON (Presession filed.)

## 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**.

Places Oregon Board of Accountancy and State Board of Tax Practitioners in Department of Consumer and Business Services. Removes Oregon Board of Accountancy and State Board of Tax Practitioners from application of statute requiring boards to appoint administrator.

Declares emergency, effective on passage.

## A BILL FOR AN ACT

1  
2 Relating to financial professionals; creating new provisions; amending ORS 670.306, 673.410 and  
3 673.725; and declaring an emergency.

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

5 **SECTION 1.** ORS 673.410 is amended to read:

6 673.410. (1) There is created an Oregon Board of Accountancy **in the Department of Con-**  
7 **sumer and Business Services**, consisting of seven members.

8 (2) Members of the board shall be appointed by the Governor for terms of three years, subject  
9 to confirmation by the Senate pursuant to section 4, Article III of the Oregon Constitution.

10 (3) [*The board members shall be as follows*] **Of the members of the board:**

11 (a) Four must have a current permit as a certified public accountant under the laws of this state  
12 in effect for at least five years, and be actively engaged in public accountancy practice.

13 (b) One must have a current permit as a certified public accountant under the laws of this state  
14 in effect for at least five years, and be employed in private industry, education or government or  
15 be actively engaged in public accountancy practice.

16 (c) One [*shall*] **must** be a member of the general public.

17 (d) One must have a current license as a public accountant under the laws of this state in effect  
18 for at least five years and be actively engaged in public accountancy practice.

19 (4) [*No person shall be*] **A person is not** eligible for reappointment after the person's third  
20 consecutive term until a period at least equal to the appointed term has elapsed.

21 (5) The authority of the board to enforce the provisions of ORS 673.010 to 673.457 includes the  
22 authority to regulate the practice of public accountancy by persons or business organizations hold-  
23 ing certificates, licenses, permits or registrations issued under ORS 673.010 to 673.457.

24 **SECTION 2.** The amendments to ORS 673.410 by section 1 of this 2013 Act do not affect  
25 any action, proceeding or prosecution involving or with respect to the Oregon Board of  
26 Accountancy begun before and pending at the time of the transfer.

27 **SECTION 3.** The amendments to ORS 673.410 by section 1 of this 2013 Act do not relieve  
28 a person of a liability, duty or obligation accruing under or with respect to ORS 673.010 to  
29 673.457.

30 **SECTION 4.** ORS 673.725 is amended to read:

**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.

1       673.725. (1) There is created a State Board of Tax Practitioners **in the Department of Con-**  
 2 **sumer and Business Services.** The board shall consist of seven members who shall be appointed  
 3 by the Governor.

4       (2) The term of office [*for each member shall be*] **of a member of the board is** three years [*and*  
 5 *no member shall be*]. **A member is not** eligible for appointment to more than three terms of office,  
 6 but a member serves at the pleasure of the Governor. Before the expiration of the term of a member,  
 7 the Governor shall appoint a successor or reappoint the incumbent member if the incumbent member  
 8 is eligible for reappointment. The Governor shall fill vacancies on the board as they may occur and  
 9 a member appointed to fill a vacancy shall serve the unexpired term of the predecessor.

10       (3)[*(a)*] Of the members of the board:

11       **(a)** Six [*shall*] **members must** be licensed as tax consultants under ORS 673.605 to 673.740.  
 12 Each of the six shall have been engaged in the preparation of personal income tax returns for an-  
 13 other and for a valuable consideration for no less than five years.

14       (b) One member of the board [*shall*] **must** be a member of the general public.

15       (4) All appointments of members of the board by the Governor are subject to confirmation by  
 16 the Senate pursuant to section 4, Article III, Oregon Constitution.

17       **SECTION 5. The amendments to ORS 673.725 by section 4 of this 2013 Act do not affect**  
 18 **any action, proceeding or prosecution involving or with respect to the State Board of Tax**  
 19 **Practitioners begun before and pending at the time of the transfer.**

20       **SECTION 6. The amendments to ORS 673.725 by section 4 of this 2013 Act do not relieve**  
 21 **a person of a liability, duty or obligation accruing under or with respect to ORS 673.605 to**  
 22 **673.740.**

23       **SECTION 7.** ORS 670.306 is amended to read:

24       670.306. (1) Subsections (2) and (3) of this section [*shall*] apply only to the following professional  
 25 licensing boards:

26       (a) State Board of Architect Examiners.

27       (b) Construction Contractors Board.

28       (c) State Board of Examiners for Engineering and Land Surveying.

29       (d) State Landscape Architect Board.

30       (e) State Landscape Contractors Board.

31       [*(f) Oregon Board of Accountancy.*]

32       [*(g) State Board of Tax Practitioners.*]

33       (2) A board shall fix the qualifications of and appoint an administrative officer. The determi-  
 34 nation of qualifications and appointment of an administrative officer shall be made after consultation  
 35 with the Governor.

36       (3) An administrative officer of a board shall not be a member of that board.

37       (4) Subject to the applicable rules of the State Personnel Relations Law, the board shall fix the  
 38 compensation of its administrator, who shall be in the unclassified service.

39       (5) Subject to applicable rules of the State Personnel Relations Law, the administrative officer  
 40 shall appoint all subordinate employees, prescribe their duties and fix their compensation.

41       **SECTION 8. (1) Sections 2, 3, 5 and 6 of this 2013 Act and the amendments to ORS**  
 42 **670.306, 673.410 and 673.725 by sections 1, 4 and 7 of this 2013 Act become operative on Jan-**  
 43 **uary 1, 2014.**

44       **(2) The Oregon Board of Accountancy, the State Board of Tax Practitioners and the De-**  
 45 **partment of Consumer and Business Services may take any action before the operative date**

1 specified in subsection (1) of this section to enable the boards and department to exercise,  
2 on and after the operative date specified in subsection (1) of this section, all the duties,  
3 functions and powers conferred on the boards and department by sections 2, 3, 5 and 6 of this  
4 2013 Act and the amendments to ORS 670.306, 673.410 and 673.725 by sections 1, 4 and 6 of this  
5 2013 Act.

6 SECTION 9. This 2013 Act being necessary for the immediate preservation of the public  
7 peace, health and safety, an emergency is declared to exist, and this 2013 Act takes effect  
8 on its passage.

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