

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2214**

1 In line 2 of the printed bill, after “673.610” insert “and 673.637”.

2 After line 19, insert:

3 **“SECTION 2.** ORS 673.637 is amended to read:

4 “673.637. (1) The State Board of Tax Practitioners may issue a license to  
5 an applicant for a license as a tax consultant or as a tax preparer who:

6 “(a) Presents evidence satisfactory to the board that the applicant is li-  
7 censed as a tax consultant or preparer in a state that has requirements for  
8 licensing substantially similar to the requirements for licensing in this state;  
9 and

10 “(b) Has passed to the satisfaction of the board an examination covering  
11 Oregon personal income tax law, theory and practice, the provisions of ORS  
12 673.605 to 673.740 and the code of professional conduct prescribed by the  
13 board.

14 “(2) Notwithstanding ORS 673.625 (1) and (3), but as otherwise provided  
15 in ORS 673.605 to 673.740, the board shall license as a tax consultant any  
16 person who:

17 **“(a)** Is, on the date of the application for a tax consultant’s license, en-  
18 rolled to practice before the Internal Revenue Service pursuant to 31 C.F.R.  
19 part 10 [*if the person has*];

20 **“(b) Has** passed to the satisfaction of the board an examination covering  
21 Oregon personal income tax law, theory and practice, the provisions of ORS  
22 673.605 to 673.740 and the code of professional conduct prescribed by the

1 board[.]; and

2 **“(c) Has submitted evidence satisfactory to the board that the per-**  
3 **son has completed a cumulative total of at least 360 hours of work**  
4 **experience preparing, advising or assisting in the preparation of per-**  
5 **sonal income tax returns during at least two of the five years preced-**  
6 **ing the date of application.**

7 “(3) Except as otherwise provided in this section, an examination is not  
8 required for licensing under this section.

9 “(4) Any person desiring to be licensed under this section shall make  
10 written application to the board and shall pay to the board at the time re-  
11 quired by the board the examination and license fees provided by rule of the  
12 board.”.

13 In line 20, delete “2” and insert “3”.

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