



Oregon

Kate Brown, Governor

Board of Accountancy

3218 Pringle Rd SE Ste 110

Salem, OR 97302-6307

503-378-4181

FAX 503-378-3575

www.oregon.gov/BOA/

**Before the
House Committee on Revenue
February 21, 2017
HB 2157**

Testimony of
Martin Pittioni, Executive Director, Board of Accountancy

Chair Rep. Barnhart, Vice-Chairs Reps. Bentz and Smith Warner, members of the Committee, for the record, my name is Martin Pittioni, and I have served the Board of Accountancy (Board) as its Executive Director since November of 2012. Thank you for allowing me to appear before you to testify briefly about HB 2157. The Board does not have a formal position on this bill and is remaining neutral. The purpose of my appearance is to request – should this bill be moved by the committee – a friendly amendment focusing on a language and licensure detail.

Under HB 2157, the proposed toll-free hotline service be provided by the Department of Revenue (DOR) as written would be delivered only to those CPA's licensed under ORS 673.040. Effectively, that language would capture only a subset of those licensed under current Oregon law to provide tax services to Oregon consumers; however it appears likely that the intent of the sponsors was to capture any practitioners licensed to practice before DOR. While I cannot speak for DOR it is my understanding that is DOR's policy approach as well.

Specifically, under current law there are three types of licensees from this Board that can perform this service:

- 1) Certified Public Accountants licensed to practice in this state under ORS 673.040
- 2) Public Accountants licensed to practice by the Oregon Board of Accountancy under ORS 673.100
- 3) CPAs licensed in another state who qualify for practice privileges in Oregon, under the criteria of ORS 673.153 (individual mobility). The Oregon Board has authority over those practicing in Oregon under this BOA statute.

HB 2157 as introduced only captures the practitioners in item 1 / ORS 673.040 – which could mean that the practitioners in items 2 and 3 above could be potentially excluded from the service, as well as licensees from the Oregon Board of Tax Practitioners (OBTP). I understand my OBTP colleague Howard Moyes will thus make a similar request for amendment.

The Board respectfully requests consideration be given to an amendment that would either add the appropriate specific statutory references or use more generic language referring to those properly licensed to provide tax services to Oregon consumers. Either way, such an amendment would appear to support the policy intent of capturing everyone properly practicing before DOR.

Thank you again for the opportunity to put the Board's comments on the record. I would be happy to answer any questions from the committee.

