



# MEMORANDUM

Prepared for: Oregon State Senate  
Date: September 14, 2020  
By: Tyler Larson, Analyst  
Re: Legislative Review of Executive Appointments

**LPRO: LEGISLATIVE POLICY AND RESEARCH OFFICE**

## STATE BOARD OF TAX PRACTITIONERS

The Governor has appointed the following individuals to the State Board of Tax Practitioners subject to Senate confirmation.<sup>1</sup>

### Appointees

Mamie Carter of Gresham; Reappointment  
Rachel Bradley of Hillsboro; New Appointment

### Term

Carter: September 26, 2020 – September 25, 2023  
Bradley: October 1, 2020 – September 30, 2023

### Appointment/Confirmation Authority

[ORS 673.725 \(2019\)](#)

### Statement of Economic Interest<sup>2</sup>

Not required.

### Statutory Requirements<sup>3</sup>

The board consists of seven members appointed by the Governor and subject to confirmation by the Senate.<sup>4</sup> Of the members of the board, six must be licensed as tax consultants who have been engaged in the preparation of personal income tax returns for another and for a valuable consideration for no less than five years (**BRADLEY**; **CARTER**; CUMPTON; GARDIEPY; LONGWORTH; VETTER). One member of the board must be a member of the general public (PAYNE). Members serve three-year terms, at the pleasure of the Governor, and are eligible for appointment to no more than three terms in office.

### Duties and Authority

The board protects Oregon consumers by ensuring tax practitioners are competing and ethical in their professional activities.<sup>5</sup>

<sup>1</sup> [Or. Const. art. III sect. 4](#), [ORS 171.562](#) and [171.565 \(2019\)](#).

<sup>2</sup> [ORS 244.050 \(2019\)](#).

<sup>3</sup> [ORS 182.100 \(2019\)](#) for affirmative action policy and [ORS 236.115 \(2019\)](#) for diversity criteria.

<sup>4</sup> [ORS 673.725 \(2019\)](#).

<sup>5</sup> Oregon Board of Tax Practitioners, *Home*, <https://www.oregon.gov/obtp/Pages/index.aspx> (last visited August 3, 2020).

The board must:<sup>6</sup>

- determine qualifications of applicants for licensing as a tax consultant or a tax preparer in this state; cause examinations to be prepared, conducted, and graded; and issue licenses to qualified applicants upon their compliance with the laws administered by the board;
- adopt and assess fees for specified services; and
- formulate a code of professional conduct for tax consultants and tax preparers.

The board may:<sup>7</sup>

- refuse to issue or renew a tax consultant or preparer's license, suspend, revoke, or restore a tax consultant or preparer's license, or reprimand any licensee;
- investigate alleged violations of the laws administered by the board;
- enforce the laws administered by the board and exercise general supervision over tax consultant and tax preparer practice;
- issue an order directed to a person to cease and desist from any violation or threatened violation of the laws administered by the board;
- assess civil penalties of up to \$5,000 for specified violations;
- assess against the licensee or any other person found guilty of violating any law administered by the board the costs associated with the disciplinary or other action taken by the board;
- order that any person who has engaged in or is engaging in any violation of the laws administered by the board shall offer to rescind and pay restitution to anyone harmed by the violation who seeks rescission;
- adopt rules necessary to carry out the statutes administered by the board; and
- impose the requirement of successful participation and completion of an educational program specified by the board as correction or as a condition to reissuance, restoration, retention or renewal of the license.

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<sup>6</sup> [ORS 673.605 to 673.730 \(2019\)](#).

<sup>7</sup> [ORS 673.700 to 673.740 \(2019\)](#).

## Executive Appointments Board Roster

### Tax Practitioners, State Board of

Agency: None  
Authorization: ORS 673.725  
Members: Min: 7 Max: 7  
Term Length: 3 years Limit: 3  
Senate confirmation required? Yes

**Policy Area:** Jobs/Economy

**Board Contact:**

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### Current Appointments:

#### Member Name and Address (Alphabetical)

Mamie I Carter Tax Consultant	Position Number: 5
Term(s): 09-26-2020 - 09-25-2023 09-26-2016 - 09-25-2019	

Stephanie L Cumpton Tax Consultant	Position Number: 2
Term(s): 06-01-2019 - 05-31-2022 06-01-2016 - 05-31-2019	

Susan E Gallagher-Smith Tax Consultant	Position Number: 6
Term(s): 04-01-2017 - 03-31-2020 04-01-2014 - 03-31-2017	

Stephanie R Gardiepy Tax Consultant	Position Number: 4
Term(s): 09-26-2019 - 09-25-2022 09-26-2016 - 09-25-2019	

Glen Longworth, Jr Tax Consultant	Position Number: 1
Term(s): 10-01-2018 - 09-30-2021 10-01-2015 - 09-30-2018	

Antionette M Payne Public Member	Position Number: 7
Term(s): 06-01-2016 - 05-31-2019	

Jo Anne E Vetter Tax Consultant	Position Number: 3
Term(s): 06-01-2018 - 05-31-2021 06-01-2015 - 05-31-2018	