

**Legislative  
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**Joint Committee on  
Ways and Means**

Sen. Betsy Johnson, Senate Co-Chair  
Sen. Elizabeth Steiner Hayward, Senate Co-Chair  
Rep. Dan Rayfield, House Co-Chair

Sen. Jackie Winters, Senate Co-Vice Chair  
Rep. David Gomberg, House Co-Vice Chair  
Rep. Greg Smith, House Co-Vice Chair

**To:** General Government Subcommittee  
**From:** Krista Dauenhauer, Legislative Fiscal Office  
**Date:** March 13, 2019  
**Subject:** HB 5037 – Board of Tax Practitioners (OBTP)  
Work Session Recommendations

HB 5037 will modify fees assessed by the Oregon Board of Tax Practitioners (OBTP) for Licensed Tax Preparer (LTP) and Licensed Tax Consultant (LTC) examinations. Revenues that fund agency operations are estimated to decrease by \$3,750 per biennium under this new fee structure.

The contracted exam proctor will continue to collect the fee from applicants for the costs associated with the administration of the licensing exam. Licensees paying a fee to the test proctor directly does not change the substance of the transaction and these fee revenues and the associated expense for exam proctoring should still be included in the agency budget and recorded in the State’s accounting system.

**Final Subcommittee Action**

LFO recommends that HB 5037 be moved to the Ways and Means Full Committee.

**MOTION: I move HB 5037 to the Full Committee with a do pass recommendation.  
(VOTE)**

**Carriers**

Full Committee: \_\_\_\_\_

House Floor: \_\_\_\_\_

Senate Floor: \_\_\_\_\_