



Oregon Society of Certified Public Accountants

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Oregon Legislative Assembly – 2019 Regular Session Hearing – House Committee on Revenue **In Support** - Written Testimony related to House Bill 2101-1

March 25, 2019

Dear Chair Representative Nathanson, Vice-Chair Representative Findley, Vice Chair Representative Marsh and Members of the House Committee on Revenue:

On behalf of the Oregon Society of Certified Public Accountants (OSCPA), representing nearly 4,400 members, please accept our written testimony in **support of House Bill 2101-1** relating to conformity with federal centralized partnership audit rules (CPAR). We appreciate the opportunity to contribute to today's hearing.

Background:

Over the last two years, the Council on State Taxation (COST) has worked on model statute with the Multistate Tax Commission (MTC) and organizations, including OSCPAs' colleagues, the American Institute of Certified Public Accountants (AICPA). As detailed in the testimony of COST, we too commend the Oregon Department of Revenue (DOR) for their key member engagement in and later lead of the working group that drafted the MTC's model which was the basis of HB 2101 and subsequent technical corrections as appear in 2101-1.

During, the January 31, 2019 hearing of HB 2101, you heard testimony from both DOR and COST. COST and the American Institute of Certified Public Accountants (AICPA) suggested technical corrections of which OSCPAs was in agreement. Post hearing, the DOR organized work sessions with COST, AICPA and OSCPAs to address the suggested corrections.

We also appreciate efforts by the Department of Revenue and staff in advancing stakeholder work sessions with COST, AICPA and OSCPAs, and for their efforts to adapt MTC Model statute to Oregon's tax code.

Recommendation:

We support HB 2101-1 as presented. Thank you again for the opportunity to provide written support for today's hearing.

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