

**FISCAL IMPACT OF PROPOSED LEGISLATION**

Measure: HB 5037

80th Oregon Legislative Assembly – 2019 Regular Session  
Legislative Fiscal Office*Only Impacts on Original or Engrossed  
Versions are Considered Official*Prepared by: Haylee Morse-Miller  
Reviewed by: Krista Dauenhauer  
Date: March 8, 2019**Measure Description:**

Approves certain new or increased fees adopted by State Board of Tax Practitioners.

**Government Unit(s) Affected:**

Oregon Board of Tax Practitioners (OBTP)

**Summary of Fiscal Impact:**

Costs related to the measure may require budgetary action - See analysis.

**Summary of Revenue Impact:**

	2019-21 Biennium	2021-23 Biennium
Other Funds	\$(3,750)	\$(3,750)
<b>Total Funds</b>	<b>\$(3,750)</b>	<b>\$(3,750)</b>

**Analysis:**

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. Under the new fee structure proposed in this bill, LTPs and LTCs both pay a \$60 Exam Application Fee for review of their credentials by the Board. Once approved to take a licensing exam by the Board, the applicant pays an Exam Proctoring Fee directly to the test proctoring company; this fee will be \$50 for LTPs and \$85 for LTCs. Revenues that fund Board operations are anticipated to decrease by \$(3,750) per biennium under this new fee structure.

Fee Description	Current Fee Amount	Proposed Fee Amount	2019-21 Estimated Transactions	2019-21 Change in Revenue
Tax Preparer Exam Application Fee	\$50	\$60	1,000	\$10,000
Tax Consultant Exam Application Fee	\$85	\$60	100	\$(2,500)
Tax Preparer Exam Proctoring Fee	\$60	\$50	1,500	\$(15,000)
Tax Consultant Exam Proctoring Fee	\$60	\$85	150	\$3,750