

Board of Tax Practitioners

	2017-19 Actual	2019-21 Legislatively Adopted	2019-21 Legislatively Approved *	2021-23 Current Service Level	2021-23 Governor's Budget
Other Funds	966,391	1,091,888	1,116,398	1,213,489	1,069,266
Total Funds	966,391	1,091,888	1,116,398	1,213,489	1,069,266
Positions	3	3	3	3	2
FTE	2.50	2.50	2.50	2.50	2.00

* Includes Emergency Board and administrative actions through January 2021.

Program Description

The Oregon Board of Tax Practitioners (BTP) is a seven-member citizen board that protects consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities. The Board licenses and oversees Tax Preparers, Tax Consultants, and tax businesses. The Board develops initial competency examinations and monitors required continuing education programs for tax practitioners, as well as investigates complaints and takes disciplinary action when appropriate. The seven-member board is appointed by the Governor and is composed of six licensed tax consultants and one public member.

CSL Summary and Issues

The 2021-23 CSL is approximately 41.2% above the agency's projected 2019-21 actual expenditures, based on accounting close as of October 2020. The large difference between 2019-21 actuals and 2021-23 CSL and is partially due to a position held vacant for the entirety of the 2019-21 biennium.

A second reason for the difference between actuals and CSL is related to recording of testing fees. During the 2019 Legislative Session, the Board was directed to account for proctoring fees that licensees pay directly to PSI, a testing company that administers the Board's licensing examinations. Recording of these fees in 2019-21 has been inconsistent due to accounting staff turnover. Current agency accounting staff are now aware of this issue and will be recording these fees for the remainder of the 2019-21 biennium.

Policy Issues

The Governor's Budget eliminates the Board's Administrative Specialist 1 position (0.50 FTE). BTP would prefer that the agency's Program Analyst 1 position (1.00 FTE) be eliminated instead, and the Administrative Specialist 1 position increased from 0.50 FTE to 1.00 FTE based on actual staffing needs. The agency's Administrative Specialist 1 has been working full-time since the Program Analyst 1 position became vacant in 2019, and the Board does not expect to fill the Program Analyst 1 position due to efficiencies in their licensing processes.

Other Significant Issues and Background

BTP staff has decreased from four full-time employees in 2015-17 to just two full-time employees during the 2019-21 biennium. The agency has done significant work to streamline testing and licensing processes, office operations, and civil penalty collections in recent biennia. These actions have led to lower costs and as a result, the Board has not increased licensing and renewal fees (their main sources of revenue) since 2007. The Board will likely need to increase these fees during the 2023-25 biennium.

Key Performance Measures

A copy of the BTP Annual Performance Progress Report can be found on the LFO website:

https://www.oregonlegislature.gov/lfo/APPR/APPR_OTB_2020-09-17.pdf