

# Memorandum

PREPARED FOR: Senate Committee on Rules and  
Executive Appointments

DATE: May 20, 2024

BY: Leslie Porter, Analyst

RE: Legislative Review of Executive Appointments



**LPRO**  
LEGISLATIVE POLICY  
AND RESEARCH OFFICE

## STATE BOARD OF TAX PRACTITIONERS

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

### Re-appointee

Rachel Bradley of McMinnville

### Term

October 1, 2023 – September 30, 2026

### Appointment/Confirmation Authority

[ORS 673.725 \(2023\)](#)

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

Not required.

### Composition<sup>3</sup>

The board consists of seven members, including:

- six licensed as tax consultants (**BRADLEY**, DRAKE-MINIOR, FEDELHOUSEN, THARP, WARTHEN, WEESNER); and
- one member of the general public (VACANT).

The tax consultants must have prepared personal income tax returns for at least five years. Members serve three-year terms and are eligible for appointment to no more than three terms in office.

### Duties<sup>4</sup>

The board regulates tax consultants and tax preparers. The board must:

- determine licensure applicant qualifications; manage licensure examinations; and issue licenses for tax consultants and preparers;
- adopt and assess fees for specified services; and
- formulate a code of professional conduct.

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<sup>1</sup> [Or. Const. art. III sect. 4](#), [ORS 171.562 and 171.565 \(2023\)](#).

<sup>2</sup> [ORS 244.050 \(2023\)](#).

<sup>3</sup> [ORS 673.725 \(2023\)](#); [ORS 182.100 \(2023\)](#) for affirmative action policy; [ORS 236.115 \(2023\)](#) for diversity criteria.

<sup>4</sup> [ORS 673.605 to 673.740 \(2023\)](#).

The board may:

- refuse to issue or renew a license; suspend, revoke, or restore a license; or reprimand any licensee;
- enforce the laws administered by the board, investigate alleged violations, assess civil penalties of up to \$5,000 for specified violations, issue cease and desist orders, assess costs associated with disciplinary action against the licensee, and order restitution payments to anyone harmed by the violation;
- adopt necessary rules; and
- require completion of continuing educational programs.



## Tax Practitioners, State Board of

Agency: **None**

Authorization: **ORS 673.725**

Min Members: **7** Max Members: **7**

Term Length: **3** Term Limit: **3**

Senate Confirmation Required?: **Yes**

Policy Area: **Jobs/Economy**

Board Admin: **Laura Kardokus**

Address:

**3218 Pringle Road SE, Suite 250**

**Salem, OR 97302**

**503-378-4034**

**Laura.KARDOKUS@tax.oregon.gov**

## Current Appointments

**Warthen, Jay**

Term(s): **6/10/2022 - 6/9/2025**

Tax Consultant

Position Number: **1**

**Weesner, Catherine**

Term(s): **6/10/2022 - 6/9/2025**

Tax Consultant

Position Number: **2**

**Drake-Minior, Corina**

Term(s): **6/10/2022 - 6/9/2025**

Tax Consultant

Position Number: **3**

**Feldhousen, Brenda**

Term(s): **9/28/2022 - 9/27/2025**

Tax Consultant

Position Number: **4**

**Mrs Tharp, Sandra "Sandee" M**

Term(s): **2/16/2024 - 2/15/2027**

Tax Consultant

Position Number: **5**

**Bradley, Rachel P**

Term(s): **10/1/2023 - 9/30/2026**

Tax Consultant

Position Number: **6**

## Vacant Positions

Pos	Former Member	Appointed By	Term Begin	Term End
7	Ms Payne, Antionette M	Governor	6/1/2016	5/31/2019
7	Ms Miller, P. Kinsey	Governor	6/5/0136	5/31/2016
7	Ms Ellsworth, Toni C	Governor	7/1/2009	6/30/2012
7	Ms Ellsworth, Toni C	Governor	4/1/2007	6/30/2009