Oregon

Tina Kotek, Governor

Board of Tax Practitioners
3218 Pringle Road SE #250
Salem, OR 97302-6308
(503) 378-4034
FAX (503) 585-5797
E-Mail: tax.bd@tax.oregon.gov
Web Site: www.oregon.gov/OBTP

October 29, 2025

Oregon Board of Tax Practitioners
200 Hawthorne Ave. SE, Suite D450
Salem, OR 97301

Mission:
To protect Oregon consumers by ensuring that Oregon tax practitioners are competent and ethical in their professional activities.

Reductions:
The Board has looked at reductions that will not affect core services but will create the five percent reductions requested. The Board has previously made rounds of reductions during tight budget cycles working to maintain current service levels at the standard that the Board is required to maintain. Previously the Board was forced to reduce FTE by one, the Board is currently a 2 FTE agency but was hoping to regain the FTE that was removed in the future especially with the acquisition of the new program for the Board (the Registered Tax Aide or RTA program). The Board continues to maintain all expenditures at a base minimum and consistently functions with a limited budget. Managing such a small budget becomes challenging especially when looking at reduction requests, so while the Board is putting the current reductions forward, they ultimately would affect Board services in the end.

New and Expanded Programs:
The Board has not had new or expanded programs in the past several years but has recently proposed a new revenue only program through legislation this past year for a lower-level registration called the Registered Tax Aide or RTA program (HB 2338). There is no way to fully predict the amount of funds for this program, but the Board has estimated this program at $34,500 total revenue funds per biennium. This program is solely an income earning program and has no related expenditures. There are no costs for setting up and monitoring this new program.

I am here to answer any questions you may have.

Sincerely,

Executive Director
Oregon Board of Tax Practitioners
971-701-1139

Agency Name (Acronym) Oregon Board of Tax Practitioners (OBTP)

2025-27 Biennium

	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS
2025-27 LAB		-	1,362,887	-	-	-	1,362,887

Detail of Reductions to 2025-27 Legislatively Adopted Budget

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Priority (ranked most to least preferred) Dept	**Prgm/ Div**	**Agency**	**SCR or Activity Initials**	**Program Unit/Activity Description**	**GF**	**LF**	**OF**	**NL-OF**	**FF**	**NL-FF**	**TOTAL FUNDS**	**Pos.**	**FTE**	**Gov. Reduction Target Yes / No**	**One-Time Yes / No**	**Describe the reduction and associated impact on services and outcomes. Please identify the source of Other Funds reductions.**
1		119000		Instate Travel			6,000				$ 6,000		0.00	No	No	Easiest Reduction to take with minimal impact to current services
2		119000		Office Expenses			6,000				$ 6,000		0.00	No	No	Agency has demonstrated ablility to deliever services with less office expenses and can continue that approach.
3		119000		Telecomm			6,000				$ 6,000		0.00	No	No	This reduction is still likely to not impact ability to deliever services at the current level.
4		119000		Data Processing			16,000				$ 16,000		0.00	No	No	Lower Priority assigned as resources in this line item may be necessary for future technology investments.
5		119000		Other S&S			34,144				$ 34,144		0.00	No	No	Lowest priorty assigned as resources in this line item may be critical to be able to afford necessary future technology investments within existing expenditure autorization.
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
											$ -					
				TOTAL	**-**	**-**	**68,144**	**-**	**-**	**-**	**$ 68,144**	**0**	**0.00**			
				Target (2.5%)			**34,072**									
				Target (5%)	-	-	**68,144**									
				Difference	-	-	-									

Agency Name: The Oregon Board Of Tax Practitioners (OBTP)
2025-27 Biennium

Detail of Programs in the 2025-27 Legislatively Approved Budget that have been established or expanded since 2021-23

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Agency	SCR	Program Establishment / Expansion			Program Description	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	Implementation Status
		Biennium	Effective Date	Authorization											
119000		25-27	Jan 1,2026	HB 2338	Registered Tax Aide Program (RTA) lower level program akin to an apprenticeship							$ 34,500			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
												$ -			
				TOTAL		**-**	**-**	**-**	**-**	**-**	**-**	**$ 34,500**	**0**	**0.00**	

Instructions

Column (5) - Authorization should identify the source of the new program or program expansion, which could include enabling legislation, approved policy option package, or administrative establishment.
Column (6) - Program description should include a summary of the program and the expansion (if applicable), including any partner state agencies.
Column (16) - Current status of program implementation should be summarized, including any future budget requests anticipated upon full program implementation.