

LEGISLATIVE FISCAL OFFICE
900 Court Street NE, Room H-178
Salem, Oregon 97301
(503) 986-1828



JOINT COMMITTEE ON
WAYS AND MEANS

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To: General Government Subcommittee
From: Roxanne Adams, Legislative Fiscal Office
Date: May 13, 2025
Subject: HB 2338 – Relating to tax preparation professionals.
Work Session Recommendations

The measure authorizes the Board of Tax Practitioners (BTP) to issue a new tax aide certificate. The initial application and annual renewal fees are set at \$75; effective January 1, 2026. The measure allows tax aides to assist tax consultants in the preparation of tax returns under supervision of tax consultants. Additionally, the measure directs BTP to establish rules for supervising tax aides, including the conditions and limitations of their designation.

Based on current licensure trends, BTP estimates 230 individuals will apply for the certification annually. The new fee is estimated to generate an estimated \$25,875 in additional revenue for the 2025-27 biennium. The costs associated with the measure are anticipated to be minimal.

Final Subcommittee Action

LFO recommends that HB 2338 be moved to the Ways and Means Full Committee.

MOTION: I move HB 2338 to the Full Committee with a do pass recommendation.
(vote)

Carriers

Full Committee: _____

House Floor: _____

Senate Floor: _____