



Legislative Fiscal Office  
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**Bill Title:** Relating to taxation; prescribing an effective date.

**Government Unit(s) Affected:** Department of Revenue, Board of Tax Practitioners, Judicial Department, Oregon Business Development Department

**Summary of Fiscal Impact:**

The measure is estimated to have an indeterminate impact on Board of Tax Practitioners – see explanatory analysis.

**Measure Description**

The measure updates statutory references to the Internal Revenue Code by replacing “global intangible low-taxed income” with “net controlled foreign corporation tested income.” The measure amends the Oregon Production Investment Fund (OPIF) to expand and clarify eligible media production activities and expenses, including adding commercial productions to qualifying projects and clarifying the application of travel and living expense rebates within Oregon.

The measure modifies the motor vehicle fuel tax exemption for certain tribal fuel sales by removing the requirement that revenues be expended solely for transportation purposes under the Oregon Constitution. The measure extends the applicability of the pass-through business alternative income tax (BAIT) and related credit by two years and clarifies election eligibility, add-back requirements and that the alternative tax is exclusive of other applicable state income taxes. The measure also extends the property tax exemption for cargo containers through July 1, 2032.

The measure amends statutes governing the Board of Tax Practitioners (BTP) to establish registration requirements for enrolled agents authorized by the United States Department of the Treasury. The measure requires enrolled agents to register with the board and pay a fee, prohibits the board from requiring an examination or continuing education as a condition of registration or renewal, authorizes the board to adopt fees by rule for the issuance and renewal of enrolled agent registrations and to take disciplinary action, and grants registered enrolled agents authority to represent taxpayers before the Department of Revenue (DOR) to the same extent as licensed Oregon tax consultants.

**Fiscal Analysis**

The measure has an indeterminate fiscal impact on the Board of Tax Practitioners due to new registration requirements for enrolled agents.

Board of Tax Practitioners

The fiscal impact to BTP is indeterminate and may result in a reduction of revenue. Currently, any individual who prepares, advises, or aids in the preparation of personal income tax returns must be licensed by the board. This currently includes enrolled agents and anyone who they may employ. Under the measure, enrolled agents would still be required to be licensed through BTP, however, they would no longer be required to take state examination to qualify for licensure and any employee supervised by an enrolled agent would not need to be

licensed by the board. The number of enrolled agents who employ individuals who are required to be licensed and who may now choose not to register is unknown.

With the state testing requirement no longer being applicable to an enrolled agent by the measure, there is anticipated to be a potential reduction in Other Funds revenue. Based on current testing volumes, the board estimates a potential decrease of approximately \$60,000 in examination and licensure revenue, with an additional estimated \$82,500 reduction if enrolled agents are no longer required to license employees. Together, these reductions represent approximately 11% of BTP's 2025-27 legislatively adopted budget. Actual revenue impacts will depend on the number of enrolled agents who register and related workforce changes. The measure authorizes the board to adopt fees by rule to administer the registration program, which may partially offset revenue losses.

Other entities

The measure is estimated to have a minimal impact on DOR, Oregon Judicial Department, and the Oregon Business Development Department.

**Relevant Dates**

Film production changes apply to fiscal years beginning on or after July 1, 2026.

The cargo container property tax exemption applies to property tax years beginning on or after July 1, 1974, and before July 1, 2032.

The pass-through entity provisions apply to tax years beginning on or after January 1, 2022, and before January 1, 2028.

The measure takes effect on the 91st day after sine die.