

Oregon State Board of Tax Practitioners Business Practices Committee Meeting

Meeting Date: July 13, 2011

Time: 2:30 p.m.

Location: Board Administrative Office, Small Conference Room 1st Floor

Attendees: Alan Twombly (Committee Chair)
Margaret Atchison
Toni Ellsworth

Staff: Ron Wagner, Executive Director
Monica Walker, Senior Compliance Specialist

Please Note: “Mobile Endorsement” is in the preliminary stages of consideration by the Board. The discussions taking place surrounding “Mobile Endorsement” are merely information finding sessions to gain suggestions and ideas which will be brought before the Board for review. Prior to any rulemaking, “Mobile Endorsement” will be reviewed by the Rules Advisory Committee, which is comprised of licensees actively working within the industry. Upon proposed rulemaking, there will be a formal public comment period in which licensees can submit and/or voice their opinions, ideas, and recommendations regarding the issue. However, comments can be sent to the Board office at any time. Please submit any comments or recommendations to the Board office that you may have: tax.bd@state.or.us.

ITEM	ACTION / DISCUSSION
Twombly called the meeting to order at 2:30 p.m.	
Mobile Endorsement Research	Walker referred to the Mobile Endorsement List of Controls. She had researched other entities – DMV for the motorcycle endorsement, CCB for residential and commercial endorsements, electrologists, permanent color techs and tattoo artists who have a mobile facility. Cosmetologists offer a mobile certificate as opposed to an endorsement. Massage therapists define a mobile facility as a person’s place of business or home.
Discussion Highlights	<p>The question of whether the licensee had to be a resident of Oregon was discussed, as well as a minimum number of years as a consultant to have endorsement. Four years was decided as the recommendation. If consultants have met federal licensing requirements, including ethics, then the Board will not have to define continuing education further.</p> <p>The Committee agreed there should be a yearly renewal fee attached to the endorsement that covers the cost of the background checks. There should be some compliance questions to verify knowledge of rules regarding this endorsement. There needs to be some kind of address or contact information for traveling businesses, and record keeping for four years for audits. The Committee agreed to recommend a limit action to the number of returns done at a single location, e.g., more than ten would require a branch registration. The endorsement should not be limited to seasonal work.</p> <p>Consideration was given to whether the location would be commercial or residential, the number of returns processed, and the difference between a branch office and an endorsement.</p>

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Areas of Concern	<p>Twombly mentioned concern about where the tax records were stored for a mobile shop.</p> <p>Wagner thought that it would make it easier for the Board to endorse the businesses rather than the individuals because there are fewer, but he thought that might be too broad and hard to control.</p> <p>Connection with a network, knowledge tests, background checks, and requiring a bond was also discussed.</p>
Report Alan Twombly	Twombly will report the Committee findings and recommendations at the July 14, 2011, Board meeting.
Adjournment Twombly adjourned the Business Practices Committee meeting at 4:20 p.m.	