

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form.

Board of Tax Practitioners			800
Agency and Division			Administrative Rules Chapter Number
Jane Billings	3218 Pringle Road SE, #120, Salem, Oregon 97302		(503) 378-4034
Rules Coordinator	Address		Telephone
12/20/2011	10:00 a.m.	3218 Pringle Road SE, #120, Salem, Oregon 97302	Jane Billings
Hearing Date	Time	Location	Hearings Officer

Auxiliary aids for persons with disabilities are available upon advance request.

RULE CAPTION

2011 overhaul of OAR's based on recommendations made by the Rules Advisory Committee and approved by the Board
Not more than 15 words that reasonably identify the subject matter of the agency's intended action.

RULEMAKING ACTION

Secure approval of new rule numbers (Adopted or Renumbered rules) with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

Chapter 800: Divisions 10, 15, 20, 25

REPEAL:

RENUMBER:

AMEND & RENUMBER:

Stat. Auth.: ORS 673.605, 673.740 & 673.990

Other Auth.:

Stats. Implemented: ORS 673.605, 673.740 & 673.990

RULE SUMMARY

2011 overhaul of OAR's based on recommendations made by the Rules Advisory Committee and approved by the Board

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing the negative economic impact of the rule on business.

December 20, 2011

Last Day for public comment including written comments

	Ron Wagner, Exec. Director	
Signature	Printed name	Date

*Hearing Notices published in the Oregon Bulletin must be submitted by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a weekend or legal holiday, upon which the deadline is 5:00 pm the preceding workday. ARC 920-2005

STATEMENT OF NEED AND FISCAL IMPACT

A Notice of Proposed Rulemaking Hearing or a Notice of Proposed Rulemaking accompanies this form.

Board of Tax Practitioners
Agency and Division

800
Administrative Rules Chapter Number

2011 Overhaul of OAR's based on recommendations made by the Rules Advisory Committee and voted on by the Board.

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

Proposed Amendments to Chapter 800: Divisions 1, 10, 15, 20, 25, 30

Statutory Authority: **ORS 673.605 – 673.740 & 673.990**

Other Authority:

Stats. Implemented: **ORS 673.605 – 673.740 & 673.990**

Need for the Rule(s):

The amendments to the OAR's, under which the Board operates, result from the Rules Advisory Committee, Assistant Attorney General and Board staff recommendations and are for general "housekeeping" & "maintenance" as well as to change language to better reflect the "norm" in industry standards and the practices of other state agencies. In addition, the proposed amendments will provide better clarification to constituents as well as continue to conform to the current standards. The Rules Advisory Committee is comprised of Oregon licensed tax professionals and was established by the Board of Tax Practitioners for the purpose of reviewing the OARs governing tax practitioners in the State of Oregon. In addition, the establishment of the Rules Advisory Committee has provided an avenue for the Board to involve licensees in the rule making process.

Documents relied upon, and where they are available: **ORS 673.605 – 673.740 & 673.990**

Fiscal and Economic Impact: **Amendments to these rules are not expected to have any economic impact on the Tax Consultant or Tax Preparer licensees.**

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)): **None**
2. Cost of compliance effect on small business (ORS 183.336): **None**
 - a. Estimate the number of small businesses and types of business and industries with small businesses subject to the rule:
Approximately 1245 Personal Income Tax Preparation Businesses.
 - b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services: **None**
 - c. Equipment, supplies, labor and increased administration required for compliance: **None**

How were small businesses involved in the development of this rule? **Small business owners are members of the Administrative Rules Advisory Committee who review the Board OARs and make recommendations to the Board on proposed rule change(s).**

Administrative Rule Advisory Committee consulted?: **Yes**

If not, why?:

Signature

Ron Wagner, Exec. Director

Printed name

Date