

Secretary of State
Certificate and Order for Filing
PERMANENT ADMINISTRATIVE RULES

I certify that the attached copies* are true, full and correct copies of the PERMANENT Rule(s) adopted on October 8, 2004 by the
Date prior to or same as filing date.

Board of Tax Practitioners 800
Agency and Division Administrative Rules Chapter Number

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to become effective November 1, 2004. Rulemaking Notice was published in the September, 2004 Oregon Bulletin.**
Date upon filing or later Month and Year

RULEMAKING ACTION
List each rule number separately, 000-000-0000.

ADOPT:
Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

AMEND:
800-030-0025; 800-030-0050

REPEAL:

Renumber: Secure approval of rule numbers with the Administrative Rules Unit prior to filing.
Amend and Renumber: Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ORS 673.605 – 673.740 & 673.990
Stat. Auth.: ORS

Other Authority

ORS 673.605 – 673.740 & 673.990
Stats. Implemented: ORS

RULE SUMMARY

The Oregon Administrative Rule revisions the Board of Tax Practitioners is proposing are for general “housekeeping” as well as to change language to better reflect the “norm” in industry standards and the practices of other state agencies.

The amendment(s) to OAR 800-030-0025 will provide the Board with greater flexibility when assessing civil penalties while considering the factors listed in subsection two (2) of OAR 800-030-0025.

The amendment(s) to OAR 800-030-0050 provide the Board guidance when processing requests and assessing charges for board materials. These amendments also assist tax practitioners and the general public by clarifying the services available from the Board for purchase as well as the Board’s intentions and practice in processing requests and assessing charges for board materials.

Authorized Signer Date

Ronald A. Bersin
Printed name

*Copies include a photocopy of this certificate with paper and electronic copies of each rule listed in the Rulemaking Action.
**The *Oregon Bulletin* is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation. Notice forms must be submitted to the Administrative Rules Unit, Oregon State Archives, 800 Summer Street NE, Salem, Oregon 97310 by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a Saturday, Sunday or legal holiday when Notice forms are accepted until 5:00 pm on the preceding workday
ARC 930-1997