Enrolled
House Bill 3181

Sponsored by Representative SCHAUFLER

CHAPTER .....

AN ACT

Relating to the Oregon Board of Accountancy; amending ORS 673.150 and 673.220.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 673.150 is amended to read:

673.150. (1) The Oregon Board of Accountancy shall issue biennially a permit to engage in the practice of public accountancy in this state to an applicant who is:

(a) A holder of the certificate of certified public accountant issued under ORS 673.040 to 673.075; or

(b) A public accountant licensed under ORS 673.100.

(2) The board by rule shall cause all permits issued under this section to be renewed biennially.

(3) Applications for permits or for renewals of permits may be submitted to the board on a form prescribed by the board within such time periods as the board prescribes by rule. Applications for permits or for renewals of permits must be accompanied by a fee in the amount of $160.

(4) Applications for renewals of permits must be accompanied by evidence satisfactory to the board that the applicant has complied with continuing education requirements under ORS 673.165 unless those requirements have been waived by the board.

(5)**(a)** A permit that is not renewed by the close of the permit period may be restored upon payment to the board of a delinquent renewal fee in an amount determined by the board by rule. A permit that is not renewed within 60 days after the close of the permit period for which it was issued or renewed lapses.

(b) The board may restore a lapsed permit upon payment of all past unpaid renewal fees and the delinquent renewal fee. [*However,*]

(c) A permit expires if it is not renewed for six years after the close of the permit period. If a permit expires, the licensee's certificate of certified public accountant issued under ORS 673.040 to 673.075 and license as a public accountant issued under ORS 673.100 also expire.

(d) The board may restore [*a*] **an expired** permit [*issued or renewed for a permit period that ended more than five years prior to the date of the application for restoration only upon demonstration satisfactory to the board that the applicant is qualified to engage in the practice of public accountancy*] **if the board determines that it has just cause to restore the permit.**

(6) Notwithstanding subsection (3) of this section, the board may by rule prescribe a reduced fee for renewal of permits of those certified public accountants and public accountants who have reached the age of 65 years.

SECTION 2. ORS 673.220 is amended to read:

673.220. (1) The Oregon Board of Accountancy may grant inactive status to a licensee [*who does not represent to clients or the public that the licensee is a certified public accountant or a public ac-*

countant and who does not engage in the practice of public accountancy, if the license is not suspended or revoked.]:

(a) Whose license is not suspended or revoked;

(b) Who is not:

(A) Practicing public accountancy in a business organization required to be registered with the board under ORS 673.160; or

(B) A sole practitioner; and

(c) Who does not perform or offer to perform for a client services involving the use of accounting or auditing skills, including but not limited to issuance of reports on financial statements, management advisory, financial advisory or consulting services, preparation of tax returns or the furnishing of advice on tax matters.

(2) A licensee granted inactive status by the board:

(a) Must pay a fee:

(A) In the amount of $50 for becoming or remaining inactive; and

(B) In an amount determined by the board by rule for becoming active.

(b) [*May not represent to clients or the public that the licensee is a certified public accountant or a public accountant or otherwise engage in the practice of public accountancy until restored to active status*] **Shall place the word "inactive" next to the licensee's name and title on any business card, letterhead or other professional document, other than a license issued by the board.**

(3) The board by rule shall adopt procedures and requirements for granting and renewing inactive status and for restoring to active status any licensee on inactive status.

(4) The board may restore a lapsed permit to inactive status upon payment of all past unpaid renewal fees and the delinquent renewal fee as provided in ORS 673.150 (5).

(5) The board shall maintain a current roster of all licensees granted inactive status.

(6) The provisions of ORS 673.010 to 673.457 apply to licensees granted inactive status.

Passed by House April 6, 2011

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Ramona Kenady Line, Chief Clerk of House

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Bruce Hanna, Speaker of House

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Arnie Roblan, Speaker of House

Passed by Senate May 2, 2011

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Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2011

Approved:

.....M.,....., 2011

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John Kitzhaber, Governor

Filed in Office of Secretary of State:

.....M.,....., 2011

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Kate Brown, Secretary of State