

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 Jan. 8, 2015 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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Rules Coordinator Address Telephone

to become effective February 1, 2015. Rulemaking Notice was published in the December 2014 Oregon Bulletin.**
Date upon filing or later Month and Year

RULE CAPTION

2014 Overhaul based on Rules Advisory Committee recommendations and voted on by the Board.

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

RULEMAKING ACTION

List each rule number separately (000-000-0000)

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

AMEND:

800-001-0000; 800-010-0015; 800-010-0017; 800-010-0020; 800-010-0025; 800-010-0030; 800-010-0040; 800-010-0050; 800-015-0005; 800-015-0010; 800-015-0015; 800-015-0020; 800-020-0015; 800-020-0022; 800-020-0030; 800-020-0031; 800-025-0010; 800-025-0023; 800-025-0025; 800-025-0030; 800-025-0040; 800-025-0060; 800-025-0070; 800-030-0030; 800-030-0050

Stat. Auth.: ORS 670.310(1) & 673.730(10)

Stats. Implemented: ORS 673.605 – 673.740 & 673.990

RULE SUMMARY

Adoptions to the OARs, under which the Board operates, result from the Rules Advisory Committee, Assistant Attorney General and Board staff recommendations. The Board of Tax Practitioners proposes to adopt a rule change to amend the advertising language for business and individual licensing to include acceptable alternative language. Removes Department of Education and replaces with the Higher Education Coordinating Commission who currently has over site of private career schools. Requires that a minimum of 2 hours of the 30 hours annual continuing education be in the subject area of ethics. Defines acceptable ethic programs.

Additional amendments/and adoptions to the OARs are for general “housekeeping” and “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.

Bill McMillen, Executive Director

Authorized Signer Printed name Date

*With this original, file one photocopy of certificate, one paper copy of rules listed in Rulemaking Actions, and electronic copy of rules. **The Oregon Bulletin is published the 1st of each month and updates rules found in the OAR Compilation. For publication in Bulletin, rule and notice filings 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, when filings are accepted until 5:00 pm on the preceding workday. ARC 930-2005