

# 2025-27 LAB Budget



# Oregon State Board of Tax Practitioners

## Table Of Contents

### INTRODUCTION

Table of Contents .....	2 & 3
Certification (107BF01) .....	4

### LEGISLATIVE ACTION

Senate Bill 5540 (2025) .....	5
SB 5540 Budget Report and Measure Summary (Senate) .....	6
SB 5540 Budget Report and Measure Summary (House) .....	7
House Bill 2338 (2025) .....	8
HB 5540 Budget Report and Measure Summary (Senate) .....	15
HB 5540 Budget Report and Measure Summary (House) .....	16

### AGENCY SUMMARY

1. Agency Summary Narrative (107BF02) .....	17
a. Budget Summary Graphics .....	19
b. Mission Statement and Statutory Authority .....	20
c. Strategic Plan .....	21
d. Criteria for 2025-27 Budget Development .....	23
e. State-Owned Buildings and Infrastructure .....	24
f. IT Strategic Plan .....	24
g. IT Project Prioritization Matrix .....	24
2. Summary of 2025-27 Biennium Budget (BDV104) .....	25
3. Program Prioritization for 2023-23 (107BF23) .....	33
4. Reduction Options (107BF02 and 107BF17) .....	34
5. Organizational Charts 25-27 & 27-29 .....	35
6. Agency-wide Program Unit Summary (BPR010) .....	36

### REVENUES

1. Revenue Forecast Narrative/Graphics (107BF02) .....	38
2. Detail of Fee Change Detail Report (107BF22) .....	39
3. Detail of Lottery Funds, Other Funds, and Federal Funds Revenue (Agency-wide level 107BF07) .....	40

**Oregon State Board of  
Tax Practitioners**

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**Table Of Contents**  
(continued)

**PROGRAM UNITS**

1. Program Unit Organization Chart(s).....	43
2. Program Unit Executive Summary (107BF02).....	43
3. Program Unit Narrative (107BF02). ....	47
4. Essential and Policy Package Narrative and Fiscal Impact Summary (ORBITS BPR013). ....	49

**PROGRAM UNITS**

1. Program Unit Organization Chart(s).....	43
2. Program Unit Executive Summary (107BF02).....	43
3. Program Unit Narrative (107BF02). ....	47
4. Essential and Policy Package Narrative .....	48
5. Essential and Policy Package Narrative (Registered Tax Aide Program).....	49
6. Essential and Policy Package Fiscal Impact Summary (ORBITS BPR013). ....	50
7. Detail of Lottery Funds, Other Funds, and Federal Funds (ORBITS BPR012).....	58

**SPECIAL REPORTS**

1. Summary Cross Reference Listing and Packages (BSU003A).....	61
2. Policy Package List by Priority (BSU004A).....	63
3. Budget Support-Detail Revenues and Expenditures (BDV103A).....	64
4. Version/Column Comparison (ANA100A).....	74
5. Package Comparison (ANA101A).....	78

**PIC REPORTS**

1. Position Budget Report list by DCR (PIC100).....	88
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## CERTIFICATION

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Oregon Board of Tax Practitioners

**AGENCY NAME**

200 Hawthorne Ave., SE, Suite D450, Salem, OR 97301

**AGENCY ADDRESS**

**TITLE**



**SIGNATURE**

Corina Drake-Minior, Board Chair

**TITLE**

**Notice:** Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

☐ Agency Request

☐ Governor's Budget

☒ Legislatively Adopted

**Enrolled**  
**Senate Bill 5540**

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with presession filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Oregon Department of Administrative Services)

CHAPTER .....

AN ACT

Relating to the financial administration of the State Board of Tax Practitioners; and declaring an emergency.

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

**SECTION 1.** Notwithstanding any other law limiting expenditures, the amount of \$1,348,517 is established for the biennium beginning July 1, 2025, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Board of Tax Practitioners.

**SECTION 2.** This 2025 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2025 Act takes effect July 1, 2025.

**Passed by Senate May 22, 2025**

.....  
Obadiah Rutledge, Secretary of Senate

.....  
Rob Wagner, President of Senate

**Passed by House June 4, 2025**

.....  
Julie Fahey, Speaker of House

**Received by Governor:**

.....M.,....., 2025

**Approved:**

.....M.,....., 2025

.....  
Tina Kotek, Governor

**Filed in Office of Secretary of State:**

.....M.,....., 2025

.....  
Tobias Read, Secretary of State

**SB 5540 BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Sen. Dembrow

**Joint Committee On Ways and Means**

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**Action Date:** 06/23/25

**Action:** Do pass with amendments. (Printed A-Eng.)

**Senate Vote**

**Yeas:** 21 - Dembrow, Edwards, Gelser, Hansell, Johnson, Monroe, Prozanski, Roblan, Steiner Hayward, Winters, Rosenbaum, Bates, Devlin, Hass, Knopp, Monnes Anderson, Riley, Shields, Whitsett, Burdick, President Courtney

**Exc:** 2 - Beyer, Olsen

**Prepared By:** Madeline Kretzschmar, Department of Administrative Services

**Reviewed By:** Roxanne Addams, Legislative Fiscal Office

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**Board of Tax Practitioners**

**2025-27**

**SB 5540 BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Rep. Gomberg

**Joint Committee On Ways and Means**

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**Action Date:** 06/29/25

**Action:** Do pass (Printed A-Eng.)

**House Vote**

**Yeas:** 47 - Hoyle, Barker, Bentz, Buckley, Clem, Doherty, Evans, Frederick, Gilliam, Gorsek, Hack, Holvey, Johnson, Keny-Guyer, Krieger, Lively, McLain, Olson, Piluso, Rayfiled, Reardon, Smith Warner, Stark, Vega Pederson, Whisnant, Williamson, Witt, Barnhart, Barton, Boone, Davis, Fagan, Gomberg, Greenlick, Helm, Huffman, Komp, Lininger, McKeown, Nathanson, Nosse, Parrish, Read, Smith, Sprenger, Taylor, Whitsett, Speaker Kotek

**Exc:** 2 - Gallegos, Widner

**Prepared By:** Madeline Kretzschmar, Department of Administrative Services

**Reviewed By:** Roxanne Addams, Legislative Fiscal Office

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**Board of Tax Practitioners**

**2025-27**

## Enrolled

# House Bill 2338

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor Tina Kotek for State Board of Tax Practitioners)

CHAPTER .....

### AN ACT

Relating to tax preparation professionals; creating new provisions; and amending ORS 673.605, 673.615, 673.660, 673.667, 673.685, 673.697, 673.700, 673.705 and 673.730.

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

##### **SECTION 1.** ORS 673.605 is amended to read:

673.605. As used in ORS 673.605 to 673.740 unless the context requires otherwise:

(1) “Board” means the State Board of Tax Practitioners created by ORS 673.725.

(2)(a) “Facilitator” means a person that individually or in conjunction or cooperation with another person processes, receives or accepts for delivery an application for a refund anticipation loan or a check in payment of refund anticipation loan proceeds or in any other manner materially facilitates the making of a refund anticipation loan.

(b) “Facilitator” does not mean a financial institution as defined in ORS 706.008, a person who has been issued a license under ORS chapter 725, an affiliate that is a servicer for a financial institution or for a person issued a license under ORS chapter 725, a person issued a certificate as a certified public accountant or licensed as a public accountant by the Oregon Board of Accountancy, or any person that acts solely as an intermediary and does not deal with a taxpayer in the making of a refund anticipation loan.

(3) “Lender” means a person that makes a refund anticipation loan with the person’s own funds or a line of credit or other funding from a financial institution as defined in ORS 706.008, but does not include a financial institution as defined in ORS 706.008.

(4) “Refund anticipation loan” means a loan that the lender arranges to be repaid directly from the proceeds of the taxpayer’s federal or state personal income tax refund.

(5)(a) “Refund anticipation loan fee” means the charges, fees or other consideration charged or imposed by the lender or facilitator for the making of a refund anticipation loan.

(b) “Refund anticipation loan fee” does not mean any charge, fee or other consideration usually charged or imposed by the facilitator in the ordinary course of business for nonloan services, including fees for tax return preparation and fees for electronic filing of tax returns.

**(6) “Registered tax aide” means any person who is registered under ORS 673.605 to 673.740 as a registered tax aide.**

[(6)] (7) “Tax consultant” means a person who is licensed under ORS 673.605 to 673.740 to prepare or advise or assist in the preparation of personal income tax returns for another and for valuable consideration.

[(7)] (8) “Taxpayer” means an individual who files a federal or Oregon personal income tax return.



[(8)] (9) "Tax preparer" means any person who is licensed under ORS 673.605 to 673.740 as a tax preparer.

**SECTION 2.** Sections 3 and 4 of this 2025 Act are added to and made a part of ORS 673.605 to 673.740.

**SECTION 3. Registered tax aides; application; issuance of certificates.** (1) The State Board of Tax Practitioners may issue a certificate to a person who qualifies as a registered tax aide if the individual:

- (a) Submits an application in the manner prescribed by the board;
- (b) Is 18 years of age or older;
- (c) Has earned at least a high school diploma or its equivalent, as indicated by evidence of the following, in a form deemed sufficient by the board:
  - (A) Completion of high school or an equivalent educational level; or
  - (B) Passage of an approved high school equivalency test;
- (d) Presents evidence satisfactory to the board that the applicant has successfully completed at least 40 hours of training approved by the board by rule;
- (e) Pays a fee established by the board under ORS 673.685;
- (f) Passes an examination;
- (g) Demonstrates to the satisfaction of the board fitness for registration; and
- (h) Has no disciplinary actions pending before the board.

(2) The board shall issue evidence of certification to each person who qualifies as a registered tax aide.

(3) The board shall adopt rules to:

- (a) Determine the subjects, scope and content of the training and examinations; and
  - (b) Determine a passing score for each examination approved by the board.
- (4) Evidence of completing the requirements described in subsection (1)(c), (d) and (f) of this section may be provided in a manner approved by the board by rule.

(5) If, in the judgment of the board, an applicant has, in combination, the education and experience to qualify as a registered tax aide, but does not meet or cannot present evidence of strict compliance with the requirements of subsection (1)(d) of this section, the board may allow some of the applicant's education or experience to substitute one for the other. However, this subsection does not allow a waiver of, or substitution for, any qualifications needed to be a registered tax aide other than those described in subsection (1)(d) of this section.

**SECTION 4. Renewal of certificates; continuing education; rules.** (1) Each year a person shall renew a registered tax aide certificate at a time designated by the State Board of Tax Practitioners.

(2) A person renewing a certificate shall:

- (a) Submit an application to the board before the expiration date of the certificate;
  - (b) Pay the renewal fee established under ORS 673.685;
  - (c) Comply with continuing education requirements as adopted by the board by rule; and
  - (d) Submit evidence that the person has a qualifying supervisor.
- (3) At least 30 days before the annual renewal date, the board shall notify the renewal applicant that the annual renewal application and fees are due.

(4) Any certificate that is not renewed within 15 days after the annual renewal date expires.

**SECTION 5.** ORS 673.615 is amended to read:

673.615. Except as otherwise provided in ORS 673.605 to 673.740:

(1) A person may not prepare or advise or assist in the preparation of personal income tax returns for another and for valuable consideration or represent that the person is so engaged unless the person is licensed as a tax consultant under ORS 673.605 to 673.740.

(2) A tax preparer may prepare or advise or assist in the preparation of tax returns only under the supervision of a tax consultant, or a person described in ORS 673.610 (2) or (4), and subject to such conditions and limitations as the State Board of Tax Practitioners by rule may impose.

(3) **A registered tax aide may assist a tax consultant in the preparation of tax returns only under the supervision of a tax consultant and subject to such conditions and limitations as the board by rule may impose.**

[3)] (4) A person may not be a facilitator of a refund anticipation loan without first being issued a license as a tax consultant or tax preparer under ORS 673.640.

(5) **A tax consultant may employ and supervise no more than two registered tax aides at the same time under the conditions and limitations prescribed by the board by rule.**

**SECTION 6.** ORS 673.660 is amended to read:

673.660. Each tax consultant, *[and]* **tax preparer and registered tax aide** shall display the *[evidence of licensing]* **license or certificate** issued to the tax consultant, *[and]* **tax preparer and registered tax aide** in accordance with rules adopted by the State Board of Tax Practitioners.

**SECTION 7.** ORS 673.667 is amended to read:

673.667. (1) Whenever a tax consultant or tax preparer ceases to engage in the preparation or in advising or assisting in the preparation of personal income tax returns, the consultant or preparer may apply to the State Board of Tax Practitioners for inactive status. A license that is granted inactive status may be renewed upon payment of the license fee as provided under ORS 673.685. No proof that the continuing education required by ORS 673.655 has been fulfilled need be presented to the board for renewal of an inactive license.

(2) A license in inactive status may be reactivated upon payment of a reactivation fee, that shall be provided under ORS 673.685, and upon proof of compliance with such continuing education requirements as may be adopted by the board by rule.

(3) A license in inactive status may be revoked or suspended by the board when conditions exist under which the board would have been authorized to revoke or suspend the license if it were active.

(4) *[No]* **A person whose license is inactive *[shall]* may not** act as a tax consultant or as a tax preparer.

(5) **A registered tax aide is ineligible for inactive status.**

**SECTION 8.** ORS 673.697 is amended to read:

673.697. The lapsing, **expiration**, suspension or revocation of a license **or certificate** by operation of law or by order of the State Board of Tax Practitioners or by decision of a court of law, or the voluntary surrender of a license by a licensee **or a certificate by a certificate holder**, *[shall]* **does** not deprive the board of jurisdiction to proceed with any investigation of or any action or disciplinary proceeding against the licensee **or certificate holder**, or to revise or render null and void an order suspending or revoking the license **or certificate**.

**SECTION 9.** ORS 673.700 is amended to read:

673.700. The State Board of Tax Practitioners may refuse to issue or renew a tax consultant or preparer's license, or may suspend or revoke a tax consultant or preparer's license, or may reprimand any person licensed as a tax consultant or tax preparer for:

(1) Violation of ORS 673.615, 673.705 or 673.712.

(2) Failure to keep the records required by ORS 673.690.

(3) Negligence or incompetence in tax consultant or tax preparer practice or when acting in the capacity of a tax preparer or tax consultant in another state, or under an exempt status or in preparation of the personal income tax return for another state or the federal government.

(4)(a) Conduct resulting in a conviction of a felony under the laws of any state or of the United States. However, such conduct may be considered only to the extent permissible under the provisions of ORS 670.280; or

(b) Conviction of any crime, an essential element of which is dishonesty, fraud or deception, under the laws of any state or of the United States.

(5) Conviction of willful failure to pay any tax or estimated tax, file any tax return, keep records or supply information required under the tax laws of any state or of the United States, or conviction of the willful making, rendering, delivery, disclosure, signing or verifying of any false or fraudulent

list, return, account, statement or other document, or of supplying any false or fraudulent information, required under the tax laws of any state or of the United States.

(6) Failure to comply with continuing education requirements under ORS 673.655 or under ORS 673.667 unless such requirements have been waived by the board.

(7) Violation of the code of professional conduct prescribed by the board.

(8) Failure to pay any civil penalty incurred under ORS 673.735 within the time determined by the board.

(9) Cancellation, revocation or refusal to renew by any state or federal agency of, or entry of a consent order, stipulated agreement or judgment related to, the person's authority to practice law, to practice as a certified public accountant or a public accountant or to practice under other regulatory law in any state, or to practice as an enrolled agent, if the grounds for the cancellation, revocation, refusal to renew, consent order, stipulated agreement or judgment were related to income tax preparation or if dishonesty, fraud or deception was involved.

(10) Cancellation, revocation or refusal to renew by any state or federal agency of, or entry of a consent order, stipulated agreement or judgment related to, a business's authority to conduct operations related to the practice of law, certified public accountancy, public accountancy or other services provided under regulatory law in any state, or to provide enrolled agent services, if the grounds for the cancellation, revocation, refusal to renew, consent order, stipulated agreement or judgment involved the conduct or actions of the licensee or applicant and:

(a) Were related to income tax preparation; or

(b) Involved dishonesty, fraud or deception.

(11) **Failing to supervise the activities of registered tax aides or supervising and employing more than two registered tax aides at the same time as required under ORS 673.615 and rules adopted by the board.**

**SECTION 10.** Section 11 of this 2025 Act is added to and made a part of ORS 673.605 to 673.740.

**SECTION 11. Disciplinary action; registered tax aides; grounds.** The State Board of Tax Practitioners may refuse to issue or renew or may suspend or revoke a registered tax aide's certificate or may reprimand any person who is a registered tax aide for:

(1) Violation of ORS 673.615 (3) or 673.705.

(2)(a) Conduct resulting in a conviction of a felony under the laws of any state or of the United States. However, such conduct may be considered only to the extent permissible under the provisions of ORS 670.280; or

(b) Conviction of any crime, an essential element of which is dishonesty, fraud or deception, under the laws of any state or of the United States.

(3) Conviction of violating the tax laws of any state or of the United States by engaging in conduct that includes:

(a) Willfully failing to pay any tax or estimated tax, file any tax return, keep records or supply information;

(b) Willfully making, rendering, delivering, disclosing, signing or verifying of any false or fraudulent list, tax return, account, statement or other document; or

(c) Willfully supplying any false or fraudulent information.

(4) Failure to comply with continuing education requirements under section 4 of this 2025 Act.

(5) Violation of the code of professional conduct prescribed by the board.

(6) Failure to pay any civil penalty incurred under ORS 673.735 within the time determined by the board.

(7) Cancellation, revocation or refusal to renew by any state or federal agency of, or entry of a consent order, stipulated agreement or judgment related to, the person's authority to practice under other regulatory law in any state, if the grounds for the cancellation, revocation, refusal to renew, consent order, stipulated agreement or judgment were related to income tax preparation or if dishonesty, fraud or deception was involved.

**SECTION 12.** ORS 673.705 is amended to read:

673.705. It is unlawful for any person to:

(1) Obtain or attempt to obtain **by any dishonest or fraudulent representation** a license as a tax consultant or a tax preparer **or a certificate as a registered tax aide** *[by any fraudulent representation]*.

(2) Represent that the person is licensed as a tax consultant or a tax preparer if the person is not so licensed **or represent that the person is qualified as a registered tax aide if the person is not so certified.**

(3) Present or attempt to use the license **or certificate** of another person.

(4) Attempt to use a suspended, lapsed, **expired** or revoked license **or certificate.**

(5) Falsely impersonate a licensee **or certificate holder** under ORS 673.605 to 673.740.

(6) Engage in dishonesty, fraud or deception relating to the preparation of personal income tax returns.

(7) Violate a position of trust, including a position of trust outside the licensee's **or certificate holder's** professional practice.

**SECTION 13.** ORS 673.730 is amended to read:

673.730. The State Board of Tax Practitioners shall have the following powers, in addition to the powers otherwise granted by ORS 673.605 to 673.740, and shall have all powers necessary or proper to carry the granted powers into effect:

(1) To determine qualifications of applicants for licensing **and certification** as a tax consultant, *[or]* a tax preparer **or a registered tax aide** in this state~~;~~.

(2) To cause examinations to be prepared, conducted and graded~~;~~ *and*.

(3) To issue licenses **and certificates** to qualified applicants upon their compliance with ORS 673.605 to 673.740 and the rules of the board.

*[(2)(a) To restore the license of any tax consultant or preparer whose license has been suspended or revoked.]*

*[(b) The power of the board to suspend any license under ORS 673.700 includes the power to restore:]*

*[(A) At a time certain; or]*

*[(B) When the person subject to suspension fulfills conditions for reissuance set by the board.]*

*[(c)]* (4) **To restore the license or certificate of any tax consultant, tax preparer or registered tax aide whose license or certificate has been suspended or revoked under ORS 673.700 or section 11 of this 2025 Act at a time certain or when the person subject to suspension fulfills conditions for reissuance set by the board.** The power of the board to restore a license **or certificate** under *[paragraph (a) of]* this subsection specifically includes the power to restore a license **or certificate** suspended or revoked for the reason that the person has been convicted of a crime. In making a determination to restore a license **or certificate**, the board shall consider the relationship of the facts which supported the conviction to the code of professional conduct and all intervening circumstances in determining the fitness of the person to receive or hold a tax consultant's or tax preparer's license **or registered tax aide's certificate.**

*[(3)]* (5) To investigate alleged violations of ORS 673.605 to 673.740, or any rule or order adopted thereunder. The board may keep information gathered pursuant to an investigation by the board confidential until there is a final order or determination by the board, unless disclosure is considered necessary by the board for the investigation or prosecution of an alleged violation of ORS 673.605 to 673.740, or any rule or order adopted thereunder. The board may keep personal financial information gathered pursuant to an investigation by the board confidential after a final order or determination by the board, unless disclosure is considered necessary by the board for the investigation or prosecution of an alleged violation of ORS 673.605 to 673.740, or any rule or order adopted thereunder. For purposes of this subsection, personal financial information includes but is not limited to tax returns.

*[(4)]* (6) To enforce the provisions of ORS 673.605 to 673.740 and to exercise general supervision over tax consultant, *[and]* tax preparer **and registered tax aide** practice.

[(5)] (7) To issue an order directed to a person to cease and desist from any violation or threatened violation of ORS 673.615, 673.643, 673.705 or 673.712, or any rule or order adopted thereunder, if the board has reason to believe that a person has been engaged, is engaging or is about to engage in any violation of ORS 673.615, 673.643, 673.705 or 673.712, or any rule or order adopted thereunder.

[(6)] (8) To assess civil penalties within a cease and desist order issued under subsection [(5)] (7) of this section if the board has reason to believe that a person has been engaged or is engaging in any violation of ORS 673.615, 673.643, 673.705 or 673.712, or any rule or order adopted thereunder. The civil penalty may not exceed \$5,000 per violation.

[(7)] (9) To formulate a code of professional conduct for tax consultants, *[and]* tax preparers **and registered tax aides**.

[(8)] (10) To assess against the licensee, **the certificate holder** or any other person found guilty of violating any provision of ORS 673.605 to 673.740, or any rule or order adopted thereunder, in addition to any other sanctions, the costs associated with the disciplinary or other action taken by the board.

[(9)] (11) To order that any person who has engaged in or is engaging in any violation of ORS 673.605 to 673.740, or any rule or order adopted thereunder, shall offer to rescind and pay restitution to anyone harmed by the violation who seeks rescission.

**(12) To establish standards for supervising registered tax aides.**

**(13) To impose conditions or limitations on the activities of registered tax aides.**

[(10)] (14) To adopt rules pursuant to ORS chapter 183 necessary to carry out the provisions of ORS 673.605 to 673.740.

**SECTION 14.** ORS 673.685 is amended to read:

673.685. (1) The State Board of Tax Practitioners shall adopt by rule fees for:

(a) Application for examination for a tax consultant's license.

(b) Application for examination for a tax preparer's license.

(c) Issuance or renewal of a tax consultant's license.

(d) Issuance or renewal of a tax preparer's license.

**(e) Issuance or renewal of a registered tax aide's certificate.**

[(e)] **(f)** Issuance or renewal of a tax consultant's inactive license.

[(f)] **(g)** Issuance or renewal of a tax preparer's inactive license.

[(g)] **(h)** Reactivation of a tax consultant's inactive license or reactivation of a tax preparer's inactive license.

[(h)] **(i)** Restoration of lapsed license.

[(i)] **(j)** Issuance or replacement of a duplicate license **or certificate**.

[(j)] *Issuance of a replacement or duplicate tax consultant certificate.*

(k) Registration or registration renewal for a sole proprietorship, partnership, corporation or other legal entity.

(L) Issuance or renewal of a combined tax consultant's or tax preparer's license and registration for a sole proprietorship, partnership, corporation or other legal entity. Eligibility for a combined license shall be determined under rules adopted by the board.

(m) Annual registration of a branch office of a sole proprietorship, partnership, corporation or other legal entity.

(2) The fees established by the State Board of Tax Practitioners under this section are subject to the prior approval of the Oregon Department of Administrative Services. The fees may not exceed the cost of administering the regulatory program of the State Board of Tax Practitioners pertaining to the purposes for which the fees are established, as authorized by the Legislative Assembly within the board's budget, as that budget may be modified by the Emergency Board.

**SECTION 15. The section captions used in this 2025 Act are provided only for the convenience of the reader and do not become part of the statutory law of this state or express any legislative intent in the enactment of this 2025 Act.**

**Passed by House May 22, 2025**

.....  
Timothy G. Sekerak, Chief Clerk of House

.....  
Julie Fahey, Speaker of House

**Passed by Senate June 11, 2025**

.....  
Rob Wagner, President of Senate

**Received by Governor:**

.....M.,....., 2025

**Approved:**

.....M.,....., 2025

.....  
Tina Kotek, Governor

**Filed in Office of Secretary of State:**

.....M.,....., 2025

.....  
Tobias Read, Secretary of State

**HB 2338 BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Rep. Tran

**Joint Committee On Ways and Means**

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**Action Date:** 06/29/25

**Action:** Do pass (Printed A-Eng.)

**House Vote**

**Yeas:** 45- Bowman, Andersen, Cate, Chotzen, Dobson, Fragala, Gomberg, Harbick, Helfrich, Hudson, Javadi, Levy B, Lewis, Mannix, McDonald, McLain, Nathanson, Nosse, Owens, Sanchez, Sosa, Valderrama, Walters, Speaker Fahey, Drazan, Boice, Breese-Iverson, Chaichi, Edwards, Evans, Gamba, Grayber, Harman, Helm, Isadore, Kropf, Levy E, Lively, Marsh, Nelson, Nguyen D, Pham H, Smith G, Tran, Watanabe

**Exc:** 6 - Elmer, Nguyen H, Osborne, Reschke, Scharf, Wallan, Ruiz

**Prepared By:** Madeline Kretzschmar, Department of Administrative Services

**Reviewed By:** Roxanne Addams, Legislative Fiscal Office

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**Board of Tax Practitioners**

**2025-27**

**HB 2338 BUDGET REPORT and MEASURE**

**Carrier:** Sen. Manning Jr.

**Joint Committee On Ways and Means**

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**Action Date:** 04/07/23

**Action:** Do pass the A-Eng bill.

**Senate Vote**

**Yeas:** 26- Anderson, Broadman, Frederick, Gorsek, Jama, Linthicum, McLane, Patterson, Prozanski, Sollman, Taylor, Bonham, Campos, Gelser Blouin, Golden, Hayden, Lieber, Manning Jr, Meek, Neron Misslin, Pham, Reynolds, Smith DB, Starr, Thatcher, President Wagner

**Exc:** 1 - Nash

**Prepared By:** Madeline Kretzschmar, Department of Administrative Services

**Reviewed By:** Roxanne Addams, Legislative Fiscal Office

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**Board of Tax Practitioners**

**2025-27**



# Agency Summary Narrative

## **BUDGET NARRATIVE**

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### **Agency Summary**

The Board of Tax Practitioners is a consumer protection licensing board overseeing individuals and businesses who prepare personal income tax returns for others for a fee. As of January 2025 the Board had 3,445 individual licensees and more than 1,000 registered businesses and branches.

Oregon was the first state in the nation to license and oversee paid tax preparers and tax preparation businesses. Oregon's licensing and continuing education requirements are also the most stringent in the United States and are often viewed as the gold standard in tax preparer regulation.

The board consists of seven citizens appointed by the Governor to three-year terms with a statutory limit of three terms. Six Board Members must be Licensed Tax Consultants and one member shall be from the general public.

The Tax Board relies on two full-time employees to administer its programs. Staff include an Executive Director and a Licensing Specialist/Administrative Specialist.

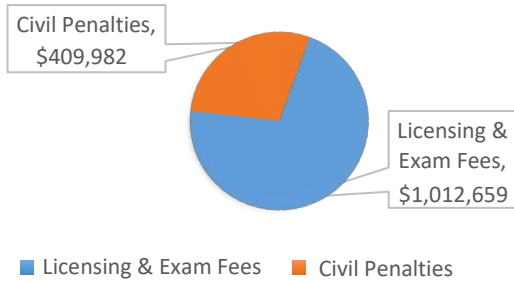
The Tax Board issues two levels of individual licenses: Tax Preparer and Tax Consultant. Preparer level licensees must work under supervision of a Tax Consultant. Tax Consultants generally have at least two years and 1,100 hours of work experience in personal income tax preparation. Tax firms and their branch offices are also registered by the Board.

There are approximately 1,400 Licensed Tax Preparers, 2,000 Licensed Tax Consultants, 900 Businesses and 200 Branch Offices Registered in Oregon.

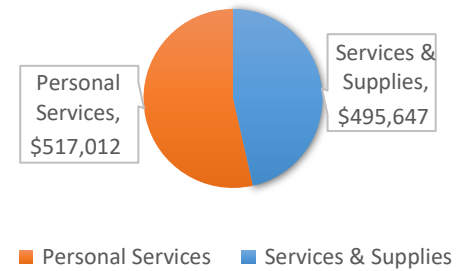
# AGENCY SUMMARY

## Budget Summary Graphics

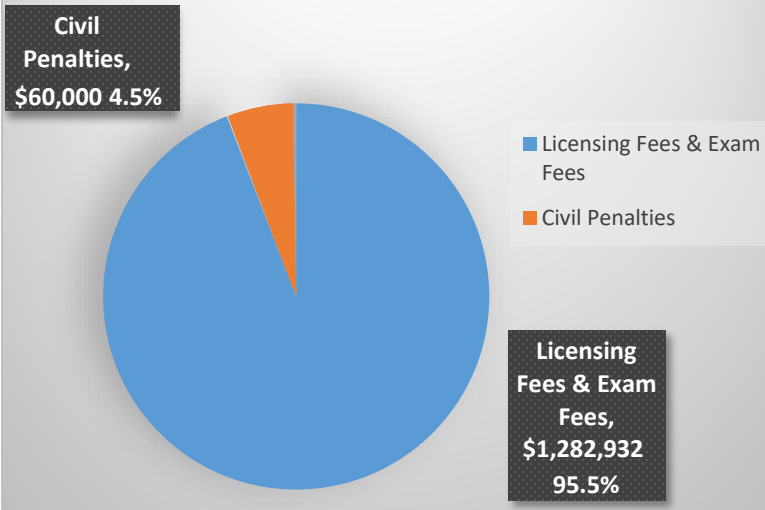
**OBTP Revenue  
2023-25**



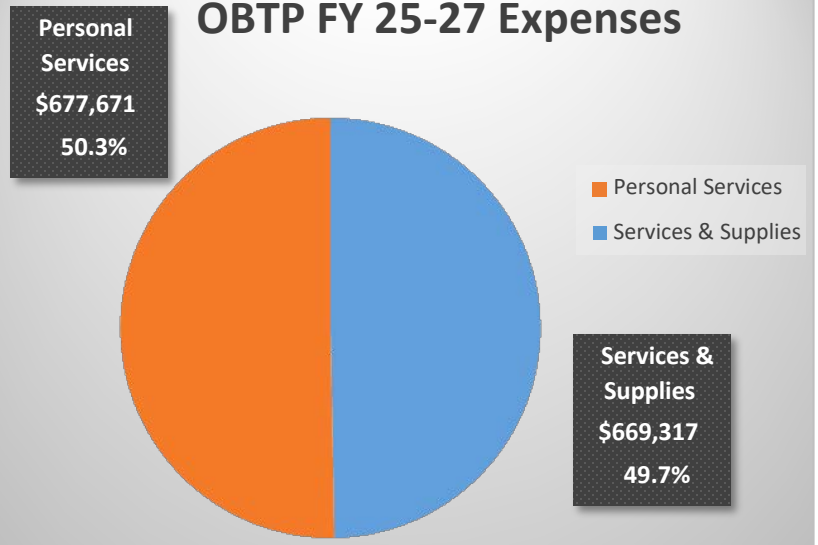
**OBTP Expenses  
2023-25**



**OBTP Revenue 25-27**



**OBTP FY 25-27 Expenses**



# BUDGET NARRATIVE

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## Mission Statement & Statutory Authority

### Mission Statement

*"The Board of Tax Practitioners protects Oregon consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities."*

The Board protects consumers from tax preparation fraud by providing public information on its website about licensees; ensuring licensed practitioners and consultants are properly trained; investigating complaints and using enforcement powers to ensure statutory compliance. Each year, the Board receives approximately sixty complaints from consumers or tax professionals. The Board investigates these complaints and maintains an effective enforcement program to protect consumers against fraudulent, deceptive and dishonest tax preparation practices.

The 2001 Legislative Session granted the Board authority to further protect the consumer. SB 301 passed providing the Board with cease and desist order authority resulting in a cost-effective way to stop illegal tax preparation activity. The Board was provided with the authority to order restitution for consumers who incurred monetary losses. The bill further increased civil penalty per violation amounts from \$1,000 to \$5,000.

The Tax Board also protects consumers by credentialing individuals and businesses that meet the statutory standard for competency and ethical conduct set forth by Oregon Statute and Rule. The Board works with practitioners, consumers, and the legislature to keep the standards current. The Tax Board actively balances its regulatory effort between the needs of consumers and the needs of the professional community.

### Statutory Authority

The Board's authority rests within Oregon Revised Statutes, Chapter 673.605 through Chapter 673. 7 40. The Board is authorized to determine the qualifications of applicants for licensing as a tax consultant or tax preparer; to develop, conduct and grade examinations; and to issue licenses. The Board also has the authority to proscribe and collect fees; exercise general supervision over tax consultant and tax preparer practices and to enforce the Board's code of conduct. In addition the Board has the authority to investigate complaints and enforce all provisions of tax practitioner statutes and rules.

Oregon Administrative Rules, Chapter 800, define the standards that the Tax Board uses to carry out its responsibilities. These rules deal with all aspects of regulation, including licensee conduct and business practices.

# BUDGET NARRATIVE

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## Strategic Plan

### Values

**Public Trust:** To protect the public by ensuring our licensed personnel are competent and ethical as well as, making sure that all who are required to become licensed are abiding by the statutes and rules.

**Diversity, Equity and Inclusion:** To promote diversity, equity and inclusion within our licensee base while increasing licensee enrollment.

**Flexibility:** To facilitate a more inclusive approach by allowing remote work and out-of-state licensure for Tax Preparers.

**Confidentiality:** Protect the privacy and security of data entrusted to us.

**Transparency:** Operate openly and honestly to maintain public trust and confidence.

### Goals And Objectives

- > Increase the representation of tax preparers from underrepresented populations by 5% by June 30, 2027.
- > Increase overall license enrollment by 5% by June 30, 2027, considering the needs of the aging workforce.
- > Develop and implement policies and procedures to facilitate remote work opportunities for licensed tax preparers both within the state and out of state.
- > Streamline the licensing process for out-of-state applicants while ensuring compliance with state regulations and consumer protection standards.
- > By the end of 2025, perform an assessment of our mission critical software which will include business need, long-term viability and risk.

### Strategies And Initiatives

- > Partner with community organizations and educational institutions to promote tax preparer training programs and outreach initiatives targeting underrepresented populations.
- > Offer flexible training options, such as online courses and virtual workshops, to accommodate an intergenerational workforce with differing needs.
- > Acknowledge the experience of out-of-state practitioners and streamline their path to licensure.

### Goals

- Goal 1: EXCEPTIONAL SERVICE - Strive to continuously enhance our customers' experience.**
1. Evaluate customer and licensee needs and implement solutions to equitably meet those needs.
  2. Champion a culture to achieve a positive customer experience.
  3. Educate our customers and licensees on using the website and location information to help improve their experience.

**Goal 2: EFFECTIVE COMPLIANCE - Fairly administer the law to ensure practitioners and businesses are properly licensed.**

1. Identify noncompliant practitioners and businesses and work to bring them into compliance while also bring awareness.
2. Improve data, information and knowledge sharing with the tax community and government partners.
3. Improve timeliness in compliance programs.

**Goal 3: STRONG ORGANIZATION - Value, challenge, empower and invest in employees to be experts in their field and achieve their full potential.**

1. Continue to cultivate and enhance employee engagement and interests by engaging, challenging and empowering them.
2. Work to increase employee job satisfaction by continuing to enhance culture, focus on diversity, equity and inclusion while celebrating employee achievements.
3. Support and value input and ideas from everyone in the organization.

**Goal 4: OPERATIONAL EXCELLENCE - Optimize our processes, products, services and resources to better serve our customers and licensees.**

1. Continue to monitor the boards budget while looking for opportunities to implement new processes.
2. Validate and utilize data, as authorized, to make decisions and improve business operations.
3. Modernize our database and online presence to support and improve business and administrative activities.
4. Standardize and modernize our hardware and software to optimize operations.
5. Mitigate emerging and evolving threats to manage risks and protect customer privacy and security.
6. Continue to advance equity by working with licensees to identify our under-served communities. Working to make sure that these communities have access to qualified tax professionals.

**MEASURING SUCCESS: HOW WE WILL MONITOR THE PLANS SUCCESS**

**How the Board will monitor, measure and report to the public the success of the plan put forth.**

1. Continue to monitor licensing numbers to see if implementation of remote rules has helped to encouraged more people to become licensed both in Oregon and out of state. Remote rules will help Preparers who need supervision to find work since this will allow their supervision to be via Teams or other online methods.
2. Run an annual questionnaire to collect data on what the current licensee base looks like and if there are any changes upon implementation.
3. Track the boards progress and accountability through this same survey by asking our licensees to rate the Boards progress and staff.
4. Create a committee comprised of licensees to evaluate the Boards plan moving forward.

# AGENCY SUMMARY NARRATIVE

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## Criteria for 2025-27 Budget Development

One year and five year objectives are set and reviewed annually by the Board.

The Board's FY 2025-27 objectives include:

- Making a substantial contribution to the tax compliance of Oregon citizens through competent income tax practitioners.
- Implementing improved licensing exams.
- Providing prompt complaint resolution that includes mediation and arbitration when appropriate.
- Operating the Board in a sound fiscal manner to further minimize costs and reduce the need for fee increases.
- Fostering a stakeholder process to assess the appropriate responses to anticipated trends in the profession.

The Board hired a new executive director on September 1, 2022. This generated approximately \$90,000 in savings for the remainder of FY 21-23, and roughly \$180,000 in savings in F 23-25. The Board also hired a new licensing specialist on November 21, 2022. This generated approximately \$3,000 in savings for the remainder of FY 21-23 and roughly \$7,000 in saving in FY 23-25. The Board also moved out of their lease at the Morrow Crane location and moved to remote work for about a year and are now in a more affordable sublease agreement with the Board of Accountancy. This saved the board approximately \$8,000 for the remainder of FY 21-23 and roughly \$29,000 in savings in FY 23-25. This coupled with several other small measures has helped the board move from a small ending balance in FY 21-23 of \$494,151 to a balance of \$902,762 in FY 23-25 based on current service levels.

After close monitoring of the Boards licensing and exam numbers the Board had seen a rise in licensees for the first time in 5 years in 2023 although the increase was not substantial at that time. In 2024, the Board saw the numbers increase again and this time the increase was substantial in excess of 300 plus licenses. The Board will continue to monitor these numbers moving forward for the FY 25-27 biennium.

Although more and more taxpayers are choosing to use off-the-shelf tax software to prepare their personal income tax returns, the demand for professional tax preparers remains very strong. Many of the Board's licensed tax consultants report that they have more business than they can handle, and a large number have to turn away new clients because they don't have the capacity to handle the additional workload.

Another factor that has a significant impact on the Board's budget is the cost for state services, such as human resources, financial services, information technology, and liability insurance. As a small Board any significant increase in these costs has a disproportionate impact on the Board's budget.

# BUDGET NARRATIVE

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## State-Owned Buildings and Infrastructure

The Board of Tax Practitioners is not in a State-Owned Building. The Board is currently Sub-leasing from the Oregon Board of Accountancy located at 200 Hawthorne Ave. Suite D450, Salem, OR 97301.

The current replacement value for the Boards equipment in the Hawthorn location as well as in the home offices are around \$10,000 total. This includes laptops, docking stations, monitors, scanners, printers, label makers, desks and chairs.

## Agency IT Strategic Plan

The Board currently uses DAS services to manage their IT as well as an outside source for the database. Over the last couple years we've made significant strides to modernize our database and other programs as well as moving our testing to an external outside provider who can test students throughout the United States as well as throughout the year. We have also worked to secure our hardware and software systems with providers. Over the next five years the board wants to continue to modernize, secure and support our IT infrastructure.

## IT Project Prioritization Matrix

The Board of Tax Practitioners has no technology initiatives above the \$1,000,000 threshold. The agency will continue to expand its web page to provide electronic access to more agency information, increase the public's opportunity to participate in Board issues and activities, and establish systems for communication with consumers. The Board hopes to increase the types of transactions that it can process over the Internet within the upcoming biennium.



## Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2025-27 Biennium**

**Leg. Adopted Budget**  
**Cross Reference Number: 11900-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2023-25 Leg Adopted Budget	2	2.00	1,123,356	-	-	1,123,356	-	-	-
2023-25 Emergency Boards	-	-	39,564	-	-	39,564	-	-	-
<b>2023-25 Leg Approved Budget</b>	<b>2</b>	<b>2.00</b>	<b>1,162,920</b>	<b>-</b>	<b>-</b>	<b>1,162,920</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2025-27 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	41,955	-	-	41,955	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2025-27 Base Budget</b>	<b>2</b>	<b>2.00</b>	<b>1,204,875</b>	<b>-</b>	<b>-</b>	<b>1,204,875</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	2,510	-	-	2,510	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>2,510</b>	<b>-</b>	<b>-</b>	<b>2,510</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	39,594	-	-	39,594	-	-	-
State Gov't & Services Charges Increase/(Decrease)			13,733	-	-	13,733	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>53,327</b>	<b>-</b>	<b>-</b>	<b>53,327</b>	<b>-</b>	<b>-</b>	<b>-</b>

08/18/25  
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## Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2025-27 Biennium**

**Leg. Adopted Budget**  
**Cross Reference Number: 11900-000-00-00-00000**

<i><b>Description</b></i>	<i><b>Positions</b></i>	<i><b>Full-Time Equivalent (FTE)</b></i>	<i><b>ALL FUNDS</b></i>	<i><b>General Fund</b></i>	<i><b>Lottery Funds</b></i>	<i><b>Other Funds</b></i>	<i><b>Federal Funds</b></i>	<i><b>Nonlimited Other Funds</b></i>	<i><b>Nonlimited Federal Funds</b></i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2025-27 Current Service Level</b>	<b>2</b>	<b>2.00</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2025-27 Biennium**

**Leg. Adopted Budget  
Cross Reference Number: 11900-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
<b>Subtotal: 2025-27 Current Service Level</b>	<b>2</b>	<b>2.00</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>-</b>
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2025-27 Current Service Level</b>	<b>2</b>	<b>2.00</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>-</b>
080 - E-Boards									
081 - May 2024 Emergency Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
082 - September 2024 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
803 - Federal Revenue Shortfall	-	-	-	-	-	-	-	-	-
804 - Position Rebalance	-	-	-	-	-	-	-	-	-
805 - Constitutionally Elected Officials Adjustments	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	14,370	-	-	14,370	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Policy Bills	-	-	-	-	-	-	-	-	-
813 - Updated Base Debt Service Adjustments	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
840 - Mandated Caseloads	-	-	-	-	-	-	-	-	-

08/18/25  
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Page 3 of 8

BDV104 - Biennial Budget Summary  
BDV104

## Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2025-27 Biennium**

**Leg. Adopted Budget**  
**Cross Reference Number: 11900-000-00-00-00000**

<i><b>Description</b></i>	<i><b>Positions</b></i>	<i><b>Full-Time Equivalent (FTE)</b></i>	<i><b>ALL FUNDS</b></i>	<i><b>General Fund</b></i>	<i><b>Lottery Funds</b></i>	<i><b>Other Funds</b></i>	<i><b>Federal Funds</b></i>	<i><b>Nonlimited Other Funds</b></i>	<i><b>Nonlimited Federal Funds</b></i>
845 - Statutory Caseloads	-	-	-	-	-	-	-	-	-
100 - Certified Tax Assistant (CTA)	-	-	-	-	-	-	-	-	-
101 - Rent	-	-	7,595	-	-	7,595	-	-	-
102 - PSI/Exam Administration	-	-	80,210	-	-	80,210	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>102,175</b>	-	-	<b>102,175</b>	-	-	-
<b>Total 2025-27 Leg. Adopted Budget</b>	<b>2</b>	<b>2.00</b>	<b>1,362,887</b>	-	-	<b>1,362,887</b>	-	-	-
Percentage Change From 2023-25 Leg Approved Budget	-	-	17.20%	-	-	17.20%	-	-	-
Percentage Change From 2025-27 Current Service Level	-	-	8.10%	-	-	8.10%	-	-	-

## Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2025-27 Biennium**

**Leg. Adopted Budget  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2023-25 Leg Adopted Budget	2	2.00	1,123,356	-	-	1,123,356	-	-	-
2023-25 Emergency Boards	-	-	39,564	-	-	39,564	-	-	-
<b>2023-25 Leg Approved Budget</b>	<b>2</b>	<b>2.00</b>	<b>1,162,920</b>	<b>-</b>	<b>-</b>	<b>1,162,920</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2025-27 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	41,955	-	-	41,955	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2025-27 Base Budget</b>	<b>2</b>	<b>2.00</b>	<b>1,204,875</b>	<b>-</b>	<b>-</b>	<b>1,204,875</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	2,510	-	-	2,510	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>2,510</b>	<b>-</b>	<b>-</b>	<b>2,510</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	39,594	-	-	39,594	-	-	-
State Gov't & Services Charges Increase/(Decrease)			13,733	-	-	13,733	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>53,327</b>	<b>-</b>	<b>-</b>	<b>53,327</b>	<b>-</b>	<b>-</b>	<b>-</b>

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## Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2025-27 Biennium**

**Leg. Adopted Budget  
Cross Reference Number: 11900-001-00-00-00000**

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040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2025-27 Current Service Level</b>	<b>2</b>	<b>2.00</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2025-27 Biennium**

**Leg. Adopted Budget  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
<b>Subtotal: 2025-27 Current Service Level</b>	<b>2</b>	<b>2.00</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>-</b>
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2025-27 Current Service Level</b>	<b>2</b>	<b>2.00</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>1,260,712</b>	<b>-</b>	<b>-</b>	<b>-</b>
080 - E-Boards									
081 - May 2024 Emergency Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
082 - September 2024 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
803 - Federal Revenue Shortfall	-	-	-	-	-	-	-	-	-
804 - Position Rebalance	-	-	-	-	-	-	-	-	-
805 - Constitutionally Elected Officials Adjustments	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	14,370	-	-	14,370	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Policy Bills	-	-	-	-	-	-	-	-	-
813 - Updated Base Debt Service Adjustments	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
840 - Mandated Caseloads	-	-	-	-	-	-	-	-	-

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Page 7 of 8

BDV104 - Biennial Budget Summary  
BDV104

## Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2025-27 Biennium**

**Leg. Adopted Budget  
Cross Reference Number: 11900-001-00-00-00000**

<i><b>Description</b></i>	<i><b>Positions</b></i>	<i><b>Full-Time Equivalent (FTE)</b></i>	<i><b>ALL FUNDS</b></i>	<i><b>General Fund</b></i>	<i><b>Lottery Funds</b></i>	<i><b>Other Funds</b></i>	<i><b>Federal Funds</b></i>	<i><b>Nonlimited Other Funds</b></i>	<i><b>Nonlimited Federal Funds</b></i>
845 - Statutory Caseloads	-	-	-	-	-	-	-	-	-
100 - Certified Tax Assistant (CTA)	-	-	-	-	-	-	-	-	-
101 - Rent	-	-	7,595	-	-	7,595	-	-	-
102 - PSI/Exam Administration	-	-	80,210	-	-	80,210	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>102,175</b>	-	-	<b>102,175</b>	-	-	-
<b>Total 2025-27 Leg. Adopted Budget</b>	<b>2</b>	<b>2.00</b>	<b>1,362,887</b>	-	-	<b>1,362,887</b>	-	-	-
Percentage Change From 2023-25 Leg Approved Budget	-	-	17.20%	-	-	17.20%	-	-	-
Percentage Change From 2025-27 Current Service Level	-	-	8.10%	-	-	8.10%	-	-	-



## Program Prioritization for 2025-27

<b>Agency Name:</b> State Board of Tax Practitioners																				<b>Agency Number:</b> 119000
<b>2025-27 Biennium</b>																				
<b>Program 1:</b>																				
<b>Program/Division Priorities for 2025-27 Biennium</b>																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation		
Agcy	Prgm/ Div	OBTB	AGENCY	Agency Operations	1	3		\$ 1,346,988				\$ 1,346,988	1	2.00	N	Y	S	ORS 673.605 to 673.740 and ORS 673.990		
												\$ -								
												\$ -								
												\$ -								
												\$ -								
												\$ -								
												\$ -								
							-	-	\$ 1,346,988		-	-	\$ 1,346,988	3	2.00					

## 7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

## 19. Legal Requirement Code

- C Constitutional  
D Debt Service  
FM Federal - Mandatory  
FO Federal - Optional (once you choose to participate, certain requirement  
S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

The Board of Tax Practitioners is required by Chapter 673, Oregon Revised Statutes, to ensure all tax preparers and tax preparation businesses are properly trained and licensed, or are exempt from licensure. The licensing and registration process is the foundation on which all other agency processes are built. Next in importance is the examination and education process. All licensees are required to pass a state-administered exam with a score of 75% or higher to obtain a license. They are also required to complete 30 hours of continuing education each year. The compliance process verifies that licensees are current with all licensing, exam and education requirements. The compliance process also investigates consumer complaints against practitioners and works with the Board to impose fines and civil penalties against practitioners when and where appropriate. The administration process includes the day-to-day supervision of Board operations and staff. It is also responsible for all other functions, including budget, legislative affairs, public affairs, procurement, human resources, etc.

10% Reduction Options (ORS 291.216)

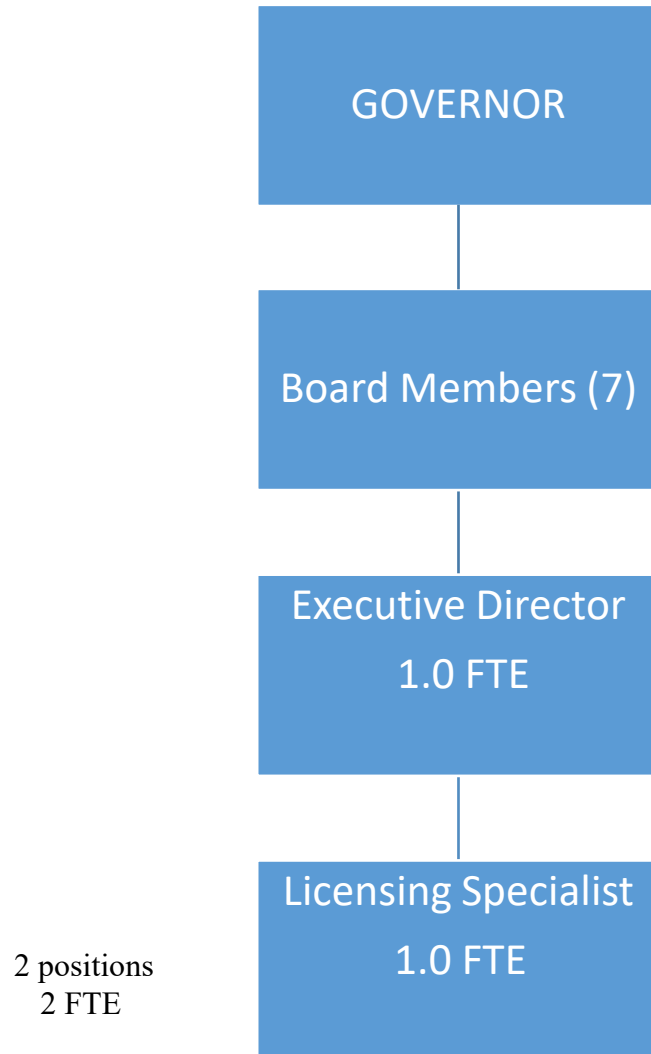
Activity or Program	Describe Reduction	Amount and Fund Type									Rank and Justification
(WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	(DESCRIBE THE EFFECTS OF THIS REDUCTION. IDENTIFY REVENUE SOURCE FOR OF, FF. INCLUDE POSITIONS AND FTE FOR 2023-25 AND 2025-27)	GF	LF	OF	NL-OF	FF	NL-FF	Total Funds	Pos.	FTE	(RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
1. Instate Travel	Aligns line item with increased reliance on cheaper, technology-based meeting options.			\$10,000				\$ 10,000			Easiest reduction to take with minimal impact to current services
2. Office Expenses	Keeps in place a portion of the significant one-time reductions taken in 2021-23.			\$10,000				\$ 10,000	-	-	Agency has demonstrated an ability to deliver services with less office expenses and can continue that approach on a recurring basis.
3. Telecomm.	Keeps in place on a permanent basis a history of lower than budget expenditures in this line item.			\$10,000				\$ 10,000	-	-	This reduction is still likely to not impact ability to deliver services at the current level.
4. Data Processing	Captures lower than budget historic expenditures in this line item.			\$25,000				\$ 25,000	-	-	Lower priority assigned as resources in this line item may be necessary for future technology investments.
5. Other S & S	Captures lower than budget historic expenditures in this line item.			\$71,071				\$ 71,071	-	-	Lowest priority assigned as resources in this line item may be critical to be able to afford necessary future technology investments within existing expenditure authorization.
6.								\$ -	-	-	
7.								\$ -	-	-	
8.								\$ -	-	-	
9.								\$ -	-	-	
10.								\$ -	-	-	

# ORGANIZATION CHART

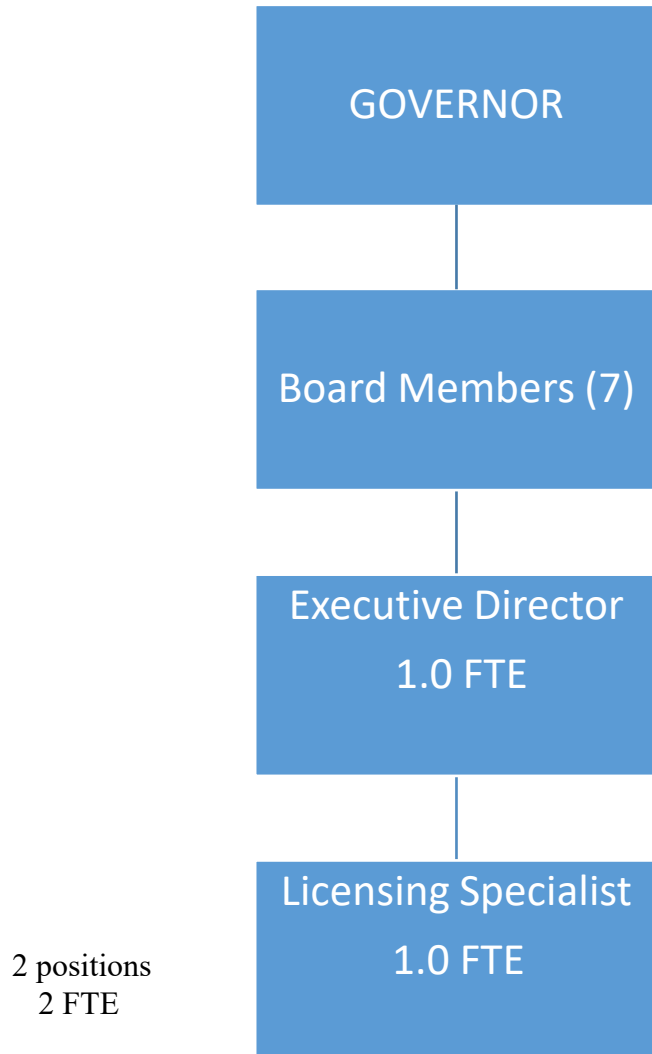
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## Board of Tax Practitioners

2025-2027 Organization Chart



2027-2029 Organization Chart



**Tax Practitioners, State Board of****Agency Number: 11900****Agencywide Program Unit Summary  
2025-27 Biennium****Version: Z - 01 - Leg. Adopted Budget**

<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>2021-23 Actuals</b>	<b>2023-25 Leg Adopted Budget</b>	<b>2023-25 Leg Approved Budget</b>	<b>2025-27 Agency Request Budget</b>	<b>2025-27 Governor's Budget</b>	<b>2025-27 Leg. Adopted Budget</b>
<b>001-00-00-00000</b>	<b>Tax Practitioners, State Board of</b>						
	Other Funds	1,194,525	1,123,356	1,162,920	1,348,517	1,348,517	1,362,887
<b>TOTAL AGENCY</b>							
	Other Funds	1,194,525	1,123,356	1,162,920	1,348,517	1,348,517	1,362,887

\_\_\_\_ Agency Request  
2025-27 Biennium\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_\_\_\_\_ Legislatively Adopted  
Agencywide Program Unit Summary - BPR010

# REVENUES

# REVENUE FORCAST NARRATIVE

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## Revenue Forecast Narrative/Graphics

The Board derives its revenue entirely from Other Funds, generated by license and business registration fees, examination fees and the assessment of civil penalties. Revenues are dedicated to carrying out the functions of the board under ORS 670.335.

As of January 2025, the Board had approximately 2,000 actively Licensed Tax Consultants and over 1,400 actively Licensed Tax Preparers. Approximately 900 Tax Businesses are registered and 200 Branches. The Board administers over 1,000 examinations biennially.

The projections are based on the assumption that the number of tax consultant licenses issued will either remain the same or slightly decrease. The projected budget conservatively estimates the number of tax preparer licenses, business registrations and examinations to remain at relatively constant levels. The civil penalty collections program is expected to result in the same level of revenues from fines and penalties.

The Board increased the licensing fees by approximately 20% beginning in the fall of 2022. This was the first fee increase since 2017. The fee increases included the fees for licenses, business registrations and late fees. The increased revenues were used to cover the agency's Department of Administrative Services assessments, Department of Justice assessments, and inflation. This package also included the authority for the Board to adopt administrative rules necessary to carry out the provisions of ORS 673.605 to 673.740. The agency in the past has added implied authority to adopt rules from the legislature. This concept clarified the Board's authority.

The Board will continue with this program of mentoring Licensed Tax Preparers to become Licensed Tax Consultants. The hope is that this will result in an increased number of Licensed Tax Consultants increasing the long-term stability of the Board's revenue source. The Board continues to identify barriers to enter the profession and to reduce or eliminate these barriers. In November 2008 the Board of Directors changed the policy for the Licensed Tax Preparer exam to be open book exam. In 2015 the Board of Directors reduced the preparer exam by 20% by removing overly advanced questions from the exam. This allows the exam to be administered in four hours. The new initiative for the Board moving forward is their Certified Tax Aide or CTA program. This program is very similar to an apprenticeship. The proposed program will require 40 hours of education up front and then the person will be able to become licensed to help enter data, review and take in data. The hope is that this new license type will also increase the number of licensees in the long-term.

In the 2025-27 biennium the Board will rely on license fees, exam fees, proctor fees and fines and penalties to fully fund its programs.

[illegible]

- 1) Submitted to DAS with the Fee Approval Form (107bf21) when requesting DAS approval to change a fee administratively (Legislative Concept/Policy Package columns not relevant).
- 2) Submitted to DAS with a Legislative Concept, if that concept would increase a fee or assessment (2023-25 columns not relevant).
- 3) Submitted electronically to CFO analyst, at same time as Agency Request Budget, if budget includes a fee establishment, increase, or decrease (2023-25 columns not relevant).

See instructions on following page for more information.

**Note:** Shaded fields are reported on the Detail of Fee, License, or Assessment Revenue Increase form in the budget binder (107bf08).

**DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE**

**Tax Practitioners, State Board of  
2025-27 Biennium**

**Agency Number: 11900**

**Cross Reference Number: 11900-000-00-00-00000**

<i>Source</i>	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	1,151,325	1,012,668	1,012,668	1,282,932	1,282,932	1,354,517
Fines and Forfeitures	157,823	60,000	60,000	60,000	60,000	60,000
Interest Income	-	3,000	3,000	-	-	-
Other Revenues	910	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$1,310,058</b>	<b>\$1,075,668</b>	<b>\$1,075,668</b>	<b>\$1,342,932</b>	<b>\$1,342,932</b>	<b>\$1,414,517</b>

\_\_\_\_ Agency Request  
2025-27 Biennium

\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_

\_\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012



**DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE**

**Tax Practitioners, State Board of  
2025-27 Biennium**

**Agency Number: 11900**

**Cross Reference Number: 11900-001-00-00-00000**

<i>Source</i>	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	1,151,325	1,012,668	1,012,668	1,282,932	1,282,932	1,354,517
Fines and Forfeitures	157,823	60,000	60,000	60,000	60,000	60,000
Interest Income	-	3,000	3,000	-	-	-
Other Revenues	910	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$1,310,058</b>	<b>\$1,075,668</b>	<b>\$1,075,668</b>	<b>\$1,342,932</b>	<b>\$1,342,932</b>	<b>\$1,414,517</b>

\_\_\_\_ Agency Request  
2025-27 Biennium

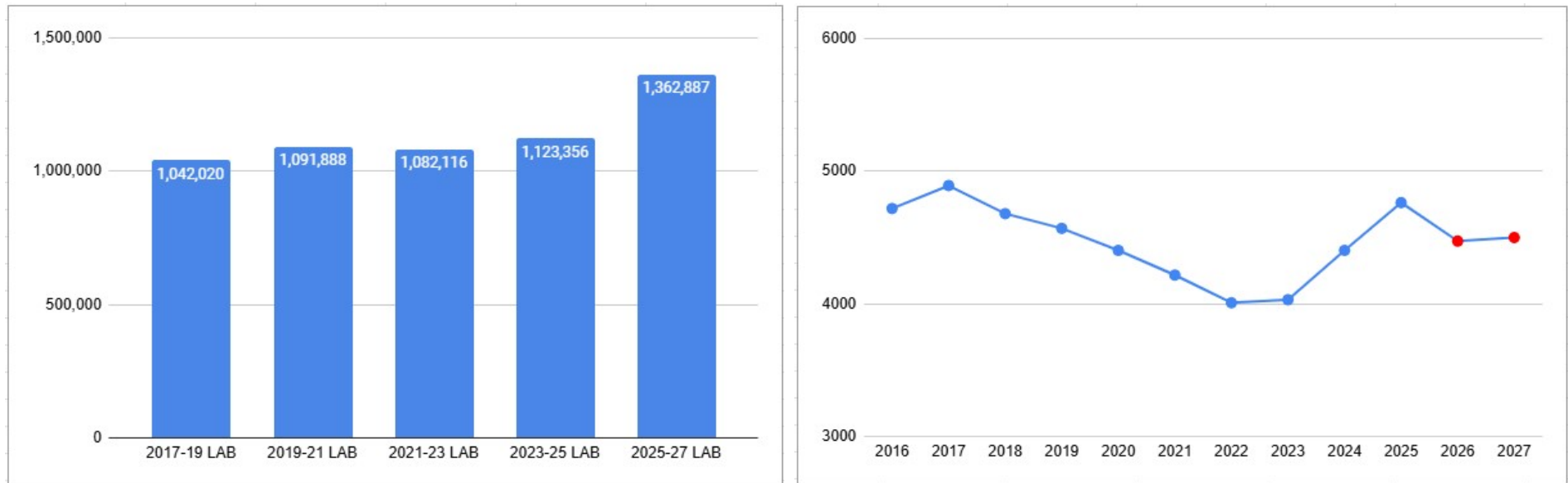
\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_

\_\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

## **PROGRAM UNITS**

# BUDGET NARRATIVE

## Program Unit Organization Charts



## Program Unit Executive Summary

The State Board of Tax Practitioners is funded entirely by Other Funds derived from the issuance of licenses and business registrations, examination fees, fines and penalties. There are several programs within the Board and all expenses are budgeted as a single program.

The Board employs 2 FTEs to accomplish its mission. Staff include a full-time Licensing Specialist/Administrative Specialist and a full-time Executive Director. The Board is an independent body consisting of seven members who are appointed by the Governor. These members serve a three-year term. Six of the seven members must be Licensed Tax Consultants with at least five years' experience in tax preparation. The seventh member comes from the general public. Board members are citizen volunteers who help set policies for the agency and licensing requirements for the profession. The Board also takes final action on contested cases within the Board's jurisdiction. Decisions are made by majority vote.

The Board places a high priority on soliciting citizen involvement given the impact its decisions have on Oregonians and the profession. The Board conducts at least five regular public meetings a year. Prior to action by the Board, the Board receives input from professional staff, regulated individuals and businesses, consumers and legal counsel.

The programs within the agency are: credential issuance, examination and education, consumer protection, and administration.

# BUDGET NARRATIVE

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The purpose of this program is to review candidate applications for each level of licensure and determine whether candidates meet the statutory qualifications, including competency, and past compliance with federal and state laws. When all criteria are met, a license is issued permitting the individual to prepare, advise or assist in the preparation of personal income tax returns for a fee. This program is mandated by Oregon Revised Statutes 673.605 through 673.740. The Licensing Specialist is focused primarily on the issuance of these credentials. Funding for this program is derived entirely by Other Funds generated by license fees and business registrations.

Customers of this program are the licensee population and consumers seeking licensure. Licensees work with the Board to maintain their licensed status. Consumers contact the Board to verify the status of their practitioner or to file complaints against a tax practitioner.

The Tax Board licenses approximately 3,500 individuals and 900 businesses and 200 Branches annually. There are two levels of licensure. The first level is a Licensed Tax Preparer. Approximately 1,500 preparer licenses are issued or renewed every year. A preparer is the lower level of license. These individuals have completed an 80-hour basic tax course and demonstrated a basic level of competency by passing an examination on federal and state tax laws prior to licensure. Licensed Tax Preparers must work under the supervision of a Licensed Tax Consultant or CPA.

The second level of licensure is a Licensed Tax Consultant. These licensees have demonstrated a higher level of knowledge in tax preparation by passing an advanced examination covering federal and state tax law, and they generally must have at least 1,100 hours of relevant work experience at the preparer level in order to qualify to take the higher level examination. There are approximately 2,000 Licensed Tax Consultants. This level of licensure indicates the practitioner is proficient in tax law to the extent that he/she may work without supervision and may operate their own tax preparation business. Licensed Tax Consultants are also authorized to supervise Licensed Tax Preparers.

The third function of the Credential Issuance program is Business Registry. Businesses and Branches offering personal income tax preparation services must register with the Board. There are approximately 1,100 registered businesses and branches. Each business and branch must designate a Licensed Tax Consultant to oversee tax preparation activities and supervise tax preparation staff.

## Examination and Education

The purpose of this program is to ensure competency across the population that prepares individual income tax returns for a fee. This program affords the consumer a high level of trust in a Board licensee's ability to accurately prepare their personal tax returns. The Board administers roughly 875 credentialing examinations each biennium.

The Board's stringent continuing education requirement works to ensure that all licensees maintain current understanding and awareness of current tax laws and practices. As a condition of renewal, each licensee must attest to at least 30 hours of acceptable continuing education each year. Continuing education is audited by the Board for compliance.

This program also approves organizations seeking to offer an 80-hour tax course, passage of which is required prior to licensure as a Tax Preparer, to ensure the course meets all Board standards and requirements.

Funding for this program is derived entirely from Other Fund examination fees. The customers of this program are primarily those desiring a license from the Tax Board. Consumers also benefit from this program as the competency standards maintained through the Examination and Education Program are central to maintaining high quality service provided by their practitioner.

State examinations ensure that Licensed Tax Preparers have the basic knowledge sufficient to prepare individual tax returns under supervision. Licensed Tax Consultant examinations demonstrate that a licensee has advanced understanding of the theories and principles of taxation, skill making accurate computations, ability to independently operate a tax practice, and knowledge to supervise the work of Licensed Tax Preparers.

## Consumer Protection & Compliance Enforcement

Consumer Protection is a central focus of the Board. Both of the members of the Boards staff assist in consumer protection activities by discussing, and if possible, resolving initial complaints or concerns with consumers. The Executive Director oversees the compliance process and investigates and responds to complaints and issues regarding tax preparation activities as required. The Board strives to resolve consumer complaints as quickly as possible and is often able to close a case within 30 days of the original complaint. Since the Board does not have a backlog of compliance cases, each new complaint is acted upon immediately.

The customers of this program are the citizens of Oregon who receive assistance with and resolution of their complaints. The state of Oregon as a whole also benefits from this program as tax filings are more accurate and instances of tax fraud are deterred and addressed.

The Board works cooperatively with several other agencies to protect consumers:

Oregon Department of Revenue. Senate Bill 690, passed by the 2009 Legislature, allows the Board to receive full copies of tax returns from the Department of Revenue (DOR) based on a Memorandum of Understanding (MOU). When DOR identifies suspicious returns allegedly prepared by an unlicensed person, the information is referred to the Tax Board. This relationship has been very helpful in the Board's investigations. Similarly, the Board supports the DOR on possible cases for audit consideration.

Internal Revenue Service. The Board works closely with the IRS Return Preparer Office to identify and share best practices. The Board also collaborates with the IRS Criminal Investigation Division when it appears an individual or business may involve in preparing fraudulent returns or theft of taxpayer refunds. In August 2008 the GAO issued their Report to the Committee on Finance, U.S. Senate indicating "Oregon's returns were more likely to be accurate ... compared to the rest of the country ... " The cover of the report reads "Oregon's Regulatory Regime May Lead to Improved Federal Tax Return Accuracy and Provides a Possible Model for National Regulation".

Oregon Department of Justice (DOJ). The DOJ plays an indispensable role in our consumer protection activities. The Department's attorneys and staff review complex investigations and final orders, ensure the Board adheres to public meeting laws and rulemaking procedures, and assists with negotiating fines and penalties on large cases.

Local Police Departments, County Courts and District Attorneys. In addressing cases with serious criminal harm to the public, these agencies have partnered with us to provide a swift and effective means of consumer protection.

# BUGET NARRATIVE

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## a. Long Term Focus Areas

The board will continue to monitor the licensing numbers and the decline of our licensee base. Our primary area of focus is our licensee base and our secondary would be the exams we provide to become licensed.

## b. Primary Program Contact

Laura Kardokus, Executive Director (971) 701-1139 or [laura.kardokus@tax.oregon.gov](mailto:laura.kardokus@tax.oregon.gov)

## c. Graphical Representation

Please see graphs on page 40 Program Unit Organization Charts.

## d. Program Overview

The Board oversees licensees who work on Personal tax returns for a fee. The program is important because the board has oversight of it's licensees in the case of an error being made on the return that negatively effects the tax payer. This program is also important for security of personal and confidential information.

## e. Program Funding Request

The Board is looking to maintain it's current level of service and submitted approval for \$1,213,489. Out of that \$1,091,888 was approved. The Board will continue to achieve the same performance it has in it's prior years. The estimated costs for the 27-29 biennium are estimated at \$1,100,000.

## f. Program Description

The clients the Board serves are our licensees, examinees and the public. Our Licensees and Examinees receive services annually. Our public receives services whenever they need assistance in a complaint with one of our licensees. The board deals with 20+ complaints annually. The purpose of the program is to have oversight over those preparing personal tax returns for a fee. The program is delivered by annual renewals of our licensees who need to take 30 hours of continuing education before renewal. Annual renewals and setting up exams are key. The major cost drivers affecting this program are the declining numbers in our licensee base and the continued increase of payments for services.

## g. Program Justification and Link to Long Term Outcomes

The Board maintains to uphold best practices and has long term goals of creating a stable licensee base in this career path by hoping to pass legislation in the 25 session for a new licensee base as well as working with our stakeholders and other associations like Cash Oregon and VITA. Will also try to work with high schools and colleges to let them know about this career path.

# BUDGET NARRATIVE

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## h. Program Performance

The number of licensees that the board currently serves is around 3,000. The quality and timeliness of the services provided from the board have remained consistent over time with an average rating of 95% satisfaction or higher in both categories. The cost for services have remained consistent over the past 9 years but the fees did increase in the 21-23 biennium.

## i. Enabling Legislation/Program Authorization

This program is mandated by Oregon law, and the boards authority rests within Oregon Revised Statutes, Chapter 673.725 State Board of Tax Practitioners; term; qualification and 673.730 Powers of board; rules. The Board also has the authority to prescribe and collect fees; exercise general supervision over tax consultant and tax preparer practices and to enforce the Board's code of conduct. In addition the Board has the authority to investigate complaints and enforce all provisions of tax practitioner statutes and rules.

## j. Describe the various funding streams that support the program

The Board derives its revenue entirely from Other Funds, generated by license and business registration fees, examination fees and the assessment of civil penalties. Revenues are dedicated to carrying out the functions of the board under ORS 670.335. The Board does not receive any grants, federal matching, private donations or performance bonuses.

## k. Describe the 25-27 funding proposal

The current request for the 25-27 proposal maintains the programs at the current service level and stays in line with the previous 23-25 proposal.

## **Program Unit Narrative**

The State Board of Tax Practitioners is budgeted as a single program. The board and all of it's expenditures are paid entirely by Other Funds derived from our licenses, business registrations, examination fees, fines and penalties.

The Board employs 2 FTEs to accomplish its mission. Staff include a full-time Licensing Specialist/Administrative Specialist and a full-time Executive Director. The Board is an independent body consisting of seven members who are appointed by the Governor. These members serve a three-year term. Six of the seven members must be Licensed Tax Consultants with at least five years' experience in tax preparation. The seventh member comes from the general public. Board members are citizen volunteers who help set policies for the agency and licensing requirements for the profession. The Board also takes final action on contested cases within the Board's jurisdiction. Decisions are made by majority vote.

The Board places a high priority on soliciting citizen involvement given the impact its decisions have on Oregonians and the profession. The Board conducts at least five regular public meetings a year. Prior to action by the Board, the Board receives input from professional staff, regulated individuals and businesses, consumers and legal counsel.

The programs within the agency are: credential issuance, examination and education, consumer protection, and administration.

# BUDGET NARRATIVE

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## Essential and Policy Package Narrative

The Boards licensee base has been slowly declining since 2011 with a small uptick in 2017 followed by another 5 year decline through 2023. In 2023 we saw a small increase again but in 2024 the license numbers jumped significantly in the amount of 300+ licensees. The board accredits this jump in licensees due to the initiative set forth by the Board to reach all Out-Of-State Licensees working on Oregon Returns to make sure they were aware of the Boards Laws and Rules. The Board realized that a lot of larger companies had begun sending their Oregon tax returns to Out-Of-State Licensees via their portal with the notion that they did not need to be licensed.

When the Board was experiencing a decline in licensee base numbers over a ten year period it had to look for options to reduce expenditures since its budget comes primarily from licensing fees. The Board took action by reducing its operating expenses by more than 40% in the 23-25 biennium. This was accomplished by automating and streamlining the sending of licenses by moving from mailing these via regular mail to solely sending these via e-mail. By doing this the board was able to cut most mailing fees, licensing paper fees and envelope fees. The Board also reduced rented office space by becoming a 100% remote office for a little over a year and finding a less expensive sub-lease in the Board of Accountancies office. The Board also hired a new Executive Director and Licensing Specialist at a lower pay scale which helped to lower operating expenses. The Board did also raise its fees in the 21-23 biennium to help offset the decline in licenses as well as the increase in fees and assessments the Board had to absorb from both DAS, DOJ and OAH. These changes along with the increase in licensing numbers have helped the board stabilize its budget.

Looking forward the Board will be adding a new registration type in the 25-27 biennium, as described on the next page in the Policy Option Package Narrative. This bill HB 2338 was passed on June 20, 2025. The hope is that this new program will bring in a new revenue stream to the Board as well as bringing in a new, younger and more diverse group of individuals into this career path as well as help our current licensees with their workload.

The Board is looking to remain a 2 FTE board through the 25-27 biennium as well as remaining budgeted as a single program. All of the expenditures are paid entirely by Other Funds derived from licenses, business registrations, examination fees, as well as income from fines and penalties. The Board will continue to closely monitor the budget for the 25-27 biennium to see if any changes or adjustments will be needed.



# BUDGET NARRATIVE

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## Essential and Policy Package Narrative

The Agencies Mission is To Protect Oregon consumers by ensuring that Oregon tax practitioners are competent and ethical in their professional activities. The board had seen a significant decline in licensees over the past several years through 2023. With less licensees working the current work force is under strain. The vision for the Registered Tax Aide (RTA) program is to bring in a new lower-level registration holder that will be able to assist licensees by entering data into personal income tax returns by taking a shorter 40-hour course and a final provided by their instructor allowing them to become registered to assist more and learn hands on while studying to hopeful move up in the field and take the 80-hour course to become a Preparer. The 40-Hour course certificate will remain good for two years allowing applicants to take the remaining half of the 80-hour program throughout those two years if they choose.

These registration holders would be supervised by a licensed supervisor which could be either a Licensed Tax Consultant (LTC), Certified Public Accountant (CPA), Public Accountant (PA) or a Licensed Tax Attorney. This registration would allow these applicants to work the front desk, greet customers, take in documents for the returns, set up appointments, sit in with a supervisor on client interviews and enter entry level data. The big change is that this registration would allow basic data entry which is currently disallowed by the boards laws and rules unless you are licensed. By allowing these registration holders the ability to enter basic data from tax forms into tax returns it would alleviate some of the current workload licensees are facing. This would also allow these applicants hands on training inside of a tax office under licensed supervision.

The boards' goal is that these registration holders eventually move forward to become licensed as a Preparer and eventually a Consultant but this registration would allow more room for entrance into this program with less financial impact and time invested so the applicants can verify that they enjoy the profession.

The board is proposing that this registration cost would be \$75 annually to become registered and to renew.

The current goal is to begin this program in January 2026 with course providers adding the 40-Hour course in Fall of 2026.

When calculating this program, the board used 25% of its current Consultant licensee numbers which calculates to 760 certificates. This number was chosen to be on the modest side since there is no way of predicting this programs success.

The board will allow all LTC, CPA, PA and Licensed Tax Attorneys to hire Registered Tax Aides but the board based its numbers for this proposal only on it's current LTC numbers since we do not know how many of the other licensee types will hire or use RTAs. Using this percentage projects a revenue of \$34,500 for the 25-27 biennium.

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of**  
**Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services**

**Cross Reference Name: Tax Practitioners, State Board of**  
**Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
Board Member Stipend	-	-	4,090	-	-	-	4,090
All Other Differential	-	-	121	-	-	-	121
Public Employees' Retire Cont	-	-	25	-	-	-	25
Pension Obligation Bond	-	-	(2,039)	-	-	-	(2,039)
Social Security Taxes	-	-	9	-	-	-	9
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Mass Transit Tax	-	-	304	-	-	-	304
<b>Total Personal Services</b>	-	-	<b>\$2,510</b>	-	-	-	<b>\$2,510</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	2,510	-	-	-	2,510
<b>Total Expenditures</b>	-	-	<b>\$2,510</b>	-	-	-	<b>\$2,510</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(2,510)	-	-	-	(2,510)
<b>Total Ending Balance</b>	-	-	<b>(\$2,510)</b>	-	-	-	<b>(\$2,510)</b>

\_\_\_\_ Agency Request  
2025-27 Biennium

\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_

\_\_\_\_ Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of  
Pkg: 031 - Standard Inflation**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	749	-	-	-	749
Out of State Travel	-	-	77	-	-	-	77
Employee Training	-	-	116	-	-	-	116
Office Expenses	-	-	1,075	-	-	-	1,075
Telecommunications	-	-	677	-	-	-	677
State Gov. Service Charges	-	-	13,733	-	-	-	13,733
Data Processing	-	-	1,882	-	-	-	1,882
Publicity and Publications	-	-	829	-	-	-	829
Professional Services	-	-	5,758	-	-	-	5,758
IT Professional Services	-	-	2,933	-	-	-	2,933
Attorney General	-	-	18,989	-	-	-	18,989
Other Services and Supplies	-	-	6,144	-	-	-	6,144
Expendable Prop 250 - 5000	-	-	365	-	-	-	365
<b>Total Services &amp; Supplies</b>	-	-	<b>\$53,327</b>	-	-	-	<b>\$53,327</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	53,327	-	-	-	53,327
<b>Total Expenditures</b>	-	-	<b>\$53,327</b>	-	-	-	<b>\$53,327</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(53,327)	-	-	-	(53,327)
<b>Total Ending Balance</b>	-	-	<b>(\$53,327)</b>	-	-	-	<b>(\$53,327)</b>

\_\_\_\_ Agency Request  
2025-27 Biennium

\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_

\_\_\_\_ Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of  
Pkg: 092 - Statewide AG Adjustment**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Attorney General	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of**  
**Pkg: 093 - Statewide Adjustment DAS Chgs**

**Cross Reference Name: Tax Practitioners, State Board of**  
**Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
State Gov. Service Charges	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of  
Pkg: 100 - Certified Tax Assistant (CTA)**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Business Lic and Fees	-	-	25,875	-	-	-	25,875
<b>Total Revenues</b>	-	-	<b>\$25,875</b>	-	-	-	<b>\$25,875</b>
<b>Ending Balance</b>							
Ending Balance	-	-	25,875	-	-	-	25,875
<b>Total Ending Balance</b>	-	-	<b>\$25,875</b>	-	-	-	<b>\$25,875</b>

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of  
Pkg: 101 - Rent**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Facilities Rental and Taxes	-	-	7,595	-	-	-	7,595
<b>Total Services &amp; Supplies</b>	-	-	<b>\$7,595</b>	-	-	-	<b>\$7,595</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	7,595	-	-	-	7,595
<b>Total Expenditures</b>	-	-	<b>\$7,595</b>	-	-	-	<b>\$7,595</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(7,595)	-	-	-	(7,595)
<b>Total Ending Balance</b>	-	-	<b>(\$7,595)</b>	-	-	-	<b>(\$7,595)</b>

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of  
Pkg: 102 - PSI/Exam Administration**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Business Lic and Fees	-	-	80,210	-	-	-	80,210
<b>Total Revenues</b>	-	-	<b>\$80,210</b>	-	-	-	<b>\$80,210</b>
<b>Services &amp; Supplies</b>							
Professional Services	-	-	80,210	-	-	-	80,210
<b>Total Services &amp; Supplies</b>	-	-	<b>\$80,210</b>	-	-	-	<b>\$80,210</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	80,210	-	-	-	80,210
<b>Total Expenditures</b>	-	-	<b>\$80,210</b>	-	-	-	<b>\$80,210</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-



## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of  
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
State Gov. Service Charges	-	-	(187)	-	-	-	(187)
Attorney General	-	-	10,015	-	-	-	10,015
Other Services and Supplies	-	-	4,542	-	-	-	4,542
<b>Total Services &amp; Supplies</b>	-	-	<b>\$14,370</b>	-	-	-	<b>\$14,370</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	14,370	-	-	-	14,370
<b>Total Expenditures</b>	-	-	<b>\$14,370</b>	-	-	-	<b>\$14,370</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(14,370)	-	-	-	(14,370)
<b>Total Ending Balance</b>	-	-	<b>(\$14,370)</b>	-	-	-	<b>(\$14,370)</b>

**DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE**

**Tax Practitioners, State Board of  
2025-27 Biennium**

**Agency Number: 11900**

**Cross Reference Number: 11900-000-00-00-00000**

<i>Source</i>	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	1,151,325	1,012,668	1,012,668	1,282,932	1,282,932	1,354,517
Fines and Forfeitures	157,823	60,000	60,000	60,000	60,000	60,000
Interest Income	-	3,000	3,000	-	-	-
Other Revenues	910	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$1,310,058</b>	<b>\$1,075,668</b>	<b>\$1,075,668</b>	<b>\$1,342,932</b>	<b>\$1,342,932</b>	<b>\$1,414,517</b>

\_\_\_\_ Agency Request  
2025-27 Biennium

\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_

\_\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

**DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE**

**Tax Practitioners, State Board of  
2025-27 Biennium**

**Agency Number: 11900**

**Cross Reference Number: 11900-001-00-00-00000**

<i>Source</i>	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	1,151,325	1,012,668	1,012,668	1,282,932	1,282,932	1,354,517
Fines and Forfeitures	157,823	60,000	60,000	60,000	60,000	60,000
Interest Income	-	3,000	3,000	-	-	-
Other Revenues	910	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$1,310,058</b>	<b>\$1,075,668</b>	<b>\$1,075,668</b>	<b>\$1,342,932</b>	<b>\$1,342,932</b>	<b>\$1,414,517</b>

\_\_\_\_ Agency Request  
2025-27 Biennium

\_\_\_\_ Governor's Budget  
Page \_\_\_\_\_

\_\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

## **SPECIAL REPORTS**

**Tax Practitioners, State Board of****Summary Cross Reference Listing and Packages****2025-27 Biennium****Agency Number: 11900****BAM Analyst: Beck, Kendra****Budget Coordinator: Kreztschmar, Madeline - (971)718-2512**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
001-00-00-00000	Tax Practitioners, State Board of	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	021	0	Phase-in	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	050	0	Fundshifts	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	060	0	Technical Adjustments	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	081	0	May 2024 Emergency Board	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	082	0	September 2024 Emergency Board	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	093	0	Statewide Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	801	0	LFO Analyst Adjustments	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	802	0	Vacant Position Reductions	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	803	0	Federal Revenue Shortfall	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	804	0	Position Rebalance	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	805	0	Constitutionally Elected Officials Adjustments	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	810	0	Statewide Adjustments	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	811	0	Budget Reconciliation Adjustments	Policy Packages

**08/18/25****8:11 AM****Page 1 of 2****Summary Cross Reference Listing and Packages****BSU-003A**

**Tax Practitioners, State Board of****Summary Cross Reference Listing and Packages****2025-27 Biennium****Agency Number: 11900****BAM Analyst: Beck, Kendra****Budget Coordinator: Kreztschmar, Madeline - (971)718-2512**

<b><i>Cross Reference Number</i></b>	<b><i>Cross Reference Description</i></b>	<b><i>Package Number</i></b>	<b><i>Priority</i></b>	<b><i>Package Description</i></b>	<b><i>Package Group</i></b>
001-00-00-00000	Tax Practitioners, State Board of	812	0	Policy Bills	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	813	0	Updated Base Debt Service Adjustments	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	816	0	Capital Construction	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	840	0	Mandated Caseloads	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	845	0	Statutory Caseloads	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	100	1	Certified Tax Assistant (CTA)	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	101	2	Rent	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	102	3	PSI/Exam Administration	Policy Packages

**Tax Practitioners, State Board of****Policy Package List by Priority****2025-27 Biennium****Agency Number: 11900****BAM Analyst: Beck, Kendra****Budget Coordinator: Kreztschmar, Madeline - (971)718-2512**

<b>Priority</b>	<b>Policy Pkg Number</b>	<b>Policy Pkg Description</b>	<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>
0	070	Revenue Shortfalls	001-00-00-00000	Tax Practitioners, State Board of
	081	May 2024 Emergency Board	001-00-00-00000	Tax Practitioners, State Board of
	082	September 2024 Emergency Board	001-00-00-00000	Tax Practitioners, State Board of
	090	Analyst Adjustments	001-00-00-00000	Tax Practitioners, State Board of
	092	Statewide AG Adjustment	001-00-00-00000	Tax Practitioners, State Board of
	093	Statewide Adjustment DAS Chgs	001-00-00-00000	Tax Practitioners, State Board of
	801	LFO Analyst Adjustments	001-00-00-00000	Tax Practitioners, State Board of
	802	Vacant Position Reductions	001-00-00-00000	Tax Practitioners, State Board of
	803	Federal Revenue Shortfall	001-00-00-00000	Tax Practitioners, State Board of
	804	Position Rebalance	001-00-00-00000	Tax Practitioners, State Board of
	805	Constitutionally Elected Officials Adjustments	001-00-00-00000	Tax Practitioners, State Board of
	810	Statewide Adjustments	001-00-00-00000	Tax Practitioners, State Board of
	811	Budget Reconciliation Adjustments	001-00-00-00000	Tax Practitioners, State Board of
	812	Policy Bills	001-00-00-00000	Tax Practitioners, State Board of
	813	Updated Base Debt Service Adjustments	001-00-00-00000	Tax Practitioners, State Board of
	816	Capital Construction	001-00-00-00000	Tax Practitioners, State Board of
	840	Mandated Caseloads	001-00-00-00000	Tax Practitioners, State Board of
	845	Statutory Caseloads	001-00-00-00000	Tax Practitioners, State Board of
1	100	Registered Tax Aide (RTA)	001-00-00-00000	Tax Practitioners, State Board of
2	101	Rent	001-00-00-00000	Tax Practitioners, State Board of
3	102	PSI/Exam Administration	001-00-00-00000	Tax Practitioners, State Board of

**Tax Practitioners, State Board of****Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-000-00-00-00000****2025-27 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	378,579	185,754	185,754	1,244,867	1,244,867	1,244,867
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	1,151,325	1,012,668	1,012,668	1,282,932	1,282,932	1,354,517
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	157,823	60,000	60,000	60,000	60,000	60,000
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	-	3,000	3,000	-	-	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	910	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
3400 Other Funds Ltd	1,310,058	1,075,668	1,075,668	1,342,932	1,342,932	1,414,517
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,310,058</b>	<b>\$1,075,668</b>	<b>\$1,075,668</b>	<b>\$1,342,932</b>	<b>\$1,342,932</b>	<b>\$1,414,517</b>
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	1,688,637	1,261,422	1,261,422	2,587,799	2,587,799	2,659,384
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$1,688,637</b>	<b>\$1,261,422</b>	<b>\$1,261,422</b>	<b>\$2,587,799</b>	<b>\$2,587,799</b>	<b>\$2,659,384</b>
<b>EXPENDITURES</b>						

08/18/25

8:12 AM

Page 1 of 10

BDV103A - Budget Support - Detail Revenues &amp; Expenditures

BDV103A



**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Budget Support - Detail Revenues and Expenditures**

**Cross Reference Number: 11900-000-00-00-00000**

**2025-27 Biennium**

**Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
3400 Other Funds Ltd	339,269	386,004	426,841	436,620	436,620	436,620
<b>3115 Board Member Stipend</b>						
3400 Other Funds Ltd	-	3,380	3,380	7,470	7,470	7,470
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	1,119	-	-	-	-	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	-	2,886	2,886	3,007	3,007	3,007
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	340,388	392,270	433,107	447,097	447,097	447,097
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$340,388</b>	<b>\$392,270</b>	<b>\$433,107</b>	<b>\$447,097</b>	<b>\$447,097</b>	<b>\$447,097</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	50	106	106	144	144	144
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	50,869	67,808	67,808	90,287	90,287	90,287
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	16,514	20,547	19,274	17,235	17,235	17,235
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	25,751	29,752	29,752	33,633	33,633	33,633
<b>3241 Paid Family Medical Leave Insurance</b>						

08/18/25

8:12 AM

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Budget Support - Detail Revenues and Expenditures**

**Cross Reference Number: 11900-000-00-00-00000**

**2025-27 Biennium**

**Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
3400 Other Funds Ltd	325	1,513	1,513	1,717	1,717	1,717
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	84	92	92	84	84	84
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	2,018	2,354	2,354	2,658	2,658	2,658
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	81,348	79,200	79,200	84,816	84,816	84,816
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	176,959	201,372	200,099	230,574	230,574	230,574
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$176,959</b>	<b>\$201,372</b>	<b>\$200,099</b>	<b>\$230,574</b>	<b>\$230,574</b>	<b>\$230,574</b>
<b>PERSONAL SERVICES</b>						
3400 Other Funds Ltd	517,347	593,642	633,206	677,671	677,671	677,671
<b>TOTAL PERSONAL SERVICES</b>	<b>\$517,347</b>	<b>\$593,642</b>	<b>\$633,206</b>	<b>\$677,671</b>	<b>\$677,671</b>	<b>\$677,671</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	4,985	17,823	17,823	18,572	18,572	18,572
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	-	1,839	1,839	1,916	1,916	1,916
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	500	2,771	2,771	2,887	2,887	2,887
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	5,881	25,595	25,595	26,670	26,670	26,670
<b>4200 Telecommunications</b>						

**Tax Practitioners, State Board of****Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-000-00-00-00000****2025-27 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
3400 Other Funds Ltd	7,026	16,119	16,119	16,796	16,796	16,796
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	68,779	36,596	36,596	50,329	50,329	50,142
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	23,698	44,806	44,806	46,688	46,688	46,688
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	-	19,731	19,731	20,560	20,560	20,560
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	161,595	84,677	84,677	170,645	170,645	170,645
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	45,569	43,139	43,139	46,072	46,072	46,072
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	146,625	81,638	81,638	100,627	100,627	110,642
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	65,569	-	-	7,595	7,595	7,595
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	922	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	143,976	146,281	146,281	152,425	152,425	156,967
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	-	8,699	8,699	9,064	9,064	9,064
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	2,053	-	-	-	-	-

08/18/25

8:12 AM

Page 4 of 10

BDV103A - Budget Support - Detail Revenues &amp; Expenditures

BDV103A

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Budget Support - Detail Revenues and Expenditures**

**Cross Reference Number: 11900-000-00-00-00000**

**2025-27 Biennium**

**Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	677,178	529,714	529,714	670,846	670,846	685,216
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$677,178</b>	<b>\$529,714</b>	<b>\$529,714</b>	<b>\$670,846</b>	<b>\$670,846</b>	<b>\$685,216</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	1,194,525	1,123,356	1,162,920	1,348,517	1,348,517	1,362,887
<b>TOTAL EXPENDITURES</b>	<b>\$1,194,525</b>	<b>\$1,123,356</b>	<b>\$1,162,920</b>	<b>\$1,348,517</b>	<b>\$1,348,517</b>	<b>\$1,362,887</b>
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	494,112	138,066	98,502	1,239,282	1,239,282	1,296,497
<b>TOTAL ENDING BALANCE</b>	<b>\$494,112</b>	<b>\$138,066</b>	<b>\$98,502</b>	<b>\$1,239,282</b>	<b>\$1,239,282</b>	<b>\$1,296,497</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	2	2	2	2	2	2
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	2.00	2.00	2.00	2.00	2.00	2.00
<b>TOTAL AUTHORIZED FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**Tax Practitioners, State Board of****Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-001-00-00-00000****2025-27 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	378,579	185,754	185,754	1,244,867	1,244,867	1,244,867
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	1,151,325	1,012,668	1,012,668	1,282,932	1,282,932	1,354,517
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	157,823	60,000	60,000	60,000	60,000	60,000
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	-	3,000	3,000	-	-	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	910	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
3400 Other Funds Ltd	1,310,058	1,075,668	1,075,668	1,342,932	1,342,932	1,414,517
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,310,058</b>	<b>\$1,075,668</b>	<b>\$1,075,668</b>	<b>\$1,342,932</b>	<b>\$1,342,932</b>	<b>\$1,414,517</b>
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	1,688,637	1,261,422	1,261,422	2,587,799	2,587,799	2,659,384
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$1,688,637</b>	<b>\$1,261,422</b>	<b>\$1,261,422</b>	<b>\$2,587,799</b>	<b>\$2,587,799</b>	<b>\$2,659,384</b>
<b>EXPENDITURES</b>						

08/18/25

8:12 AM

Page 6 of 10

BDV103A - Budget Support - Detail Revenues &amp; Expenditures

BDV103A

**Tax Practitioners, State Board of****Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-001-00-00-00000****2025-27 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
3400 Other Funds Ltd	339,269	386,004	426,841	436,620	436,620	436,620
<b>3115 Board Member Stipend</b>						
3400 Other Funds Ltd	-	3,380	3,380	7,470	7,470	7,470
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	1,119	-	-	-	-	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	-	2,886	2,886	3,007	3,007	3,007
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	340,388	392,270	433,107	447,097	447,097	447,097
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$340,388</b>	<b>\$392,270</b>	<b>\$433,107</b>	<b>\$447,097</b>	<b>\$447,097</b>	<b>\$447,097</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	50	106	106	144	144	144
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	50,869	67,808	67,808	90,287	90,287	90,287
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	16,514	20,547	19,274	17,235	17,235	17,235
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	25,751	29,752	29,752	33,633	33,633	33,633
<b>3241 Paid Family Medical Leave Insurance</b>						

08/18/25  
8:12 AM

Page 7 of 10

BDV103A - Budget Support - Detail Revenues & Expenditures  
BDV103A

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Budget Support - Detail Revenues and Expenditures**

**Cross Reference Number: 11900-001-00-00-00000**

**2025-27 Biennium**

**Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
3400 Other Funds Ltd	325	1,513	1,513	1,717	1,717	1,717
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	84	92	92	84	84	84
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	2,018	2,354	2,354	2,658	2,658	2,658
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	81,348	79,200	79,200	84,816	84,816	84,816
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	176,959	201,372	200,099	230,574	230,574	230,574
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$176,959</b>	<b>\$201,372</b>	<b>\$200,099</b>	<b>\$230,574</b>	<b>\$230,574</b>	<b>\$230,574</b>
<b>PERSONAL SERVICES</b>						
3400 Other Funds Ltd	517,347	593,642	633,206	677,671	677,671	677,671
<b>TOTAL PERSONAL SERVICES</b>	<b>\$517,347</b>	<b>\$593,642</b>	<b>\$633,206</b>	<b>\$677,671</b>	<b>\$677,671</b>	<b>\$677,671</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	4,985	17,823	17,823	18,572	18,572	18,572
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	-	1,839	1,839	1,916	1,916	1,916
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	500	2,771	2,771	2,887	2,887	2,887
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	5,881	25,595	25,595	26,670	26,670	26,670
<b>4200 Telecommunications</b>						

**Tax Practitioners, State Board of****Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-001-00-00-00000****2025-27 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
3400 Other Funds Ltd	7,026	16,119	16,119	16,796	16,796	16,796
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	68,779	36,596	36,596	50,329	50,329	50,142
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	23,698	44,806	44,806	46,688	46,688	46,688
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	-	19,731	19,731	20,560	20,560	20,560
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	161,595	84,677	84,677	170,645	170,645	170,645
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	45,569	43,139	43,139	46,072	46,072	46,072
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	146,625	81,638	81,638	100,627	100,627	110,642
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	65,569	-	-	7,595	7,595	7,595
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	922	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	143,976	146,281	146,281	152,425	152,425	156,967
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	-	8,699	8,699	9,064	9,064	9,064
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	2,053	-	-	-	-	-

08/18/25

8:12 AM

Page 9 of 10

BDV103A - Budget Support - Detail Revenues &amp; Expenditures

BDV103A



**Tax Practitioners, State Board of****Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-001-00-00-00000****2025-27 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Agency Request Budget</i>	<i>2025-27 Governor's Budget</i>	<i>2025-27 Leg. Adopted Budget</i>
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	677,178	529,714	529,714	670,846	670,846	685,216
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$677,178</b>	<b>\$529,714</b>	<b>\$529,714</b>	<b>\$670,846</b>	<b>\$670,846</b>	<b>\$685,216</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	1,194,525	1,123,356	1,162,920	1,348,517	1,348,517	1,362,887
<b>TOTAL EXPENDITURES</b>	<b>\$1,194,525</b>	<b>\$1,123,356</b>	<b>\$1,162,920</b>	<b>\$1,348,517</b>	<b>\$1,348,517</b>	<b>\$1,362,887</b>
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	494,112	138,066	98,502	1,239,282	1,239,282	1,296,497
<b>TOTAL ENDING BALANCE</b>	<b>\$494,112</b>	<b>\$138,066</b>	<b>\$98,502</b>	<b>\$1,239,282</b>	<b>\$1,239,282</b>	<b>\$1,296,497</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	2	2	2	2	2	2
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	2.00	2.00	2.00	2.00	2.00	2.00
<b>TOTAL AUTHORIZED FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

**BEGINNING BALANCE****0025 Beginning Balance**

3400 Other Funds Ltd	1,244,867	1,244,867	0	-
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**REVENUE CATEGORIES****LICENSES AND FEES****0205 Business Lic and Fees**

3400 Other Funds Ltd	1,248,432	1,248,432	0	-
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**FINES, RENTS AND ROYALTIES****0505 Fines and Forfeitures**

3400 Other Funds Ltd	60,000	60,000	0	-
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**TOTAL REVENUES**

3400 Other Funds Ltd	1,308,432	1,308,432	0	-
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**AVAILABLE REVENUES**

3400 Other Funds Ltd	2,553,299	2,553,299	0	-
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**EXPENDITURES****PERSONAL SERVICES****SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

3400 Other Funds Ltd	436,620	436,620	0	-
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**3115 Board Member Stipend**

3400 Other Funds Ltd	3,380	3,380	0	-
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**3190 All Other Differential**

3400 Other Funds Ltd	2,886	2,886	0	-
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**TOTAL SALARIES & WAGES**

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	442,886	442,886	0	-
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
3400 Other Funds Ltd	144	144	0	-
<b>3220 Public Employees' Retire Cont</b>				
3400 Other Funds Ltd	90,262	90,262	0	-
<b>3221 Pension Obligation Bond</b>				
3400 Other Funds Ltd	19,274	19,274	0	-
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	33,624	33,624	0	-
<b>3241 Paid Family Medical Leave Insurance</b>				
3400 Other Funds Ltd	1,717	1,717	0	-
<b>3250 Worker's Comp. Assess. (WCD)</b>				
3400 Other Funds Ltd	84	84	0	-
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	2,354	2,354	0	-
<b>3270 Flexible Benefits</b>				
3400 Other Funds Ltd	84,816	84,816	0	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	232,275	232,275	0	-
<b>TOTAL PERSONAL SERVICES</b>				
3400 Other Funds Ltd	675,161	675,161	0	-
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Version / Column Comparison Report - Detail**

**Cross Reference Number: 11900-001-00-00-00000**

**2025-27 Biennium**

**Tax Practitioners, State Board of**

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	17,823	17,823	0	-
<b>4125 Out of State Travel</b>				
3400 Other Funds Ltd	1,839	1,839	0	-
<b>4150 Employee Training</b>				
3400 Other Funds Ltd	2,771	2,771	0	-
<b>4175 Office Expenses</b>				
3400 Other Funds Ltd	25,595	25,595	0	-
<b>4200 Telecommunications</b>				
3400 Other Funds Ltd	16,119	16,119	0	-
<b>4225 State Gov. Service Charges</b>				
3400 Other Funds Ltd	36,596	36,596	0	-
<b>4250 Data Processing</b>				
3400 Other Funds Ltd	44,806	44,806	0	-
<b>4275 Publicity and Publications</b>				
3400 Other Funds Ltd	19,731	19,731	0	-
<b>4300 Professional Services</b>				
3400 Other Funds Ltd	84,677	84,677	0	-
<b>4315 IT Professional Services</b>				
3400 Other Funds Ltd	43,139	43,139	0	-
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	81,638	81,638	0	-
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	146,281	146,281	0	-
<b>4700 Expendable Prop 250 - 5000</b>				

Description	Governor's Budget (Y-01) 2025-27 Base Budget	Leg. Adopted Budget (Z-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	8,699	8,699	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	529,714	529,714	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	1,204,875	1,204,875	0	-
ENDING BALANCE				
3400 Other Funds Ltd	1,348,424	1,348,424	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	2	2	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	2.00	2.00	0	-

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3115 Board Member Stipend

3400 Other Funds Ltd	4,090	4,090	0	0.00%
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3190 All Other Differential

3400 Other Funds Ltd	121	121	0	0.00%
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SALARIES & WAGES

3400 Other Funds Ltd	4,211	4,211	0	0.00%
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TOTAL SALARIES & WAGES	\$4,211	\$4,211	\$0	0.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	25	25	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	(2,039)	(2,039)	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	9	9	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	304	304	0	0.00%
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Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	(1,701)	(1,701)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$1,701)	(\$1,701)	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	2,510	2,510	0	0.00%
TOTAL PERSONAL SERVICES	\$2,510	\$2,510	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	2,510	2,510	0	0.00%
TOTAL EXPENDITURES	\$2,510	\$2,510	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(2,510)	(2,510)	0	0.00%
TOTAL ENDING BALANCE	(\$2,510)	(\$2,510)	\$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd	749	749	0	0.00%
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4125 Out of State Travel

3400 Other Funds Ltd	77	77	0	0.00%
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4150 Employee Training

3400 Other Funds Ltd	116	116	0	0.00%
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4175 Office Expenses

3400 Other Funds Ltd	1,075	1,075	0	0.00%
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4200 Telecommunications

3400 Other Funds Ltd	677	677	0	0.00%
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4225 State Gov. Service Charges

3400 Other Funds Ltd	13,733	13,733	0	0.00%
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4250 Data Processing

3400 Other Funds Ltd	1,882	1,882	0	0.00%
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4275 Publicity and Publications

3400 Other Funds Ltd	829	829	0	0.00%
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4300 Professional Services



Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	5,758	5,758	0	0.00%
4315 IT Professional Services				
3400 Other Funds Ltd	2,933	2,933	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	18,989	18,989	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	6,144	6,144	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	365	365	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	53,327	53,327	0	0.00%
TOTAL SERVICES & SUPPLIES	\$53,327	\$53,327	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	53,327	53,327	0	0.00%
TOTAL EXPENDITURES	\$53,327	\$53,327	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(53,327)	(53,327)	0	0.00%
TOTAL ENDING BALANCE	(\$53,327)	(\$53,327)	\$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	34,500	25,875	(8,625)	(25.00%)
AVAILABLE REVENUES				
3400 Other Funds Ltd	34,500	25,875	(8,625)	(25.00%)
TOTAL AVAILABLE REVENUES	\$34,500	\$25,875	(\$8,625)	(25.00%)
ENDING BALANCE				
3400 Other Funds Ltd	34,500	25,875	(8,625)	(25.00%)
TOTAL ENDING BALANCE	\$34,500	\$25,875	(\$8,625)	(25.00%)

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	7,595	7,595	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	7,595	7,595	0	0.00%
TOTAL SERVICES & SUPPLIES	\$7,595	\$7,595	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	7,595	7,595	0	0.00%
TOTAL EXPENDITURES	\$7,595	\$7,595	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(7,595)	(7,595)	0	0.00%
TOTAL ENDING BALANCE	(\$7,595)	(\$7,595)	\$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

LICENSES AND FEES

0205 Business Lic and Fees

3400 Other Funds Ltd	-	80,210	80,210	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	80,210	80,210	100.00%
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TOTAL AVAILABLE REVENUES	-	\$80,210	\$80,210	100.00%
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EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

3400 Other Funds Ltd	80,210	80,210	0	0.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	80,210	80,210	0	0.00%
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TOTAL SERVICES & SUPPLIES	\$80,210	\$80,210	\$0	0.00%
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EXPENDITURES

3400 Other Funds Ltd	80,210	80,210	0	0.00%
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TOTAL EXPENDITURES	\$80,210	\$80,210	\$0	0.00%
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ENDING BALANCE

3400 Other Funds Ltd	(80,210)	-	80,210	100.00%
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Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	(\$80,210)	-	\$80,210	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4225 State Gov. Service Charges				
3400 Other Funds Ltd	-	(187)	(187)	100.00%
4325 Attorney General				
3400 Other Funds Ltd	-	10,015	10,015	100.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	-	4,542	4,542	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	14,370	14,370	100.00%
TOTAL SERVICES & SUPPLIES	-	\$14,370	\$14,370	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	14,370	14,370	100.00%
TOTAL EXPENDITURES	-	\$14,370	\$14,370	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	(14,370)	(14,370)	100.00%
TOTAL ENDING BALANCE	-	(\$14,370)	(\$14,370)	100.00%

## **PICS REPORTS**

PIC100 - Position Budget Report

Tax Practitioners, State Board of

2025-27 Biennium  
Budget Preparation

Cross Reference Number: 11900-000-00-00-00000  
Legislatively Adopted Budget

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE					
											GF	LF	OF	FF	AF	
Total Salary												-	-	436,620	-	436,620
Total OPE												-	-	209,807	-	209,807
Total Personal Services					2	2.00						-	-	646,427	-	646,427



**PIC100 - Position Budget Report**

**Tax Practitioners, State Board of**

**2025-27 Biennium  
Budget Preparation**

**Cross Reference Number: 11900-001-01-00-00000  
Legislatively Adopted Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0000001	MEAH Z7589 HF	AGENCY HEAD 9	32X	PF	1	1.00	24	10	12342	SAL	-	-	296,208	-	296,208
										OPE	-	-	128,689	-	128,689
0000003	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5413	SAL	-	-	129,912	-	129,912
										OPE	-	-	80,313	-	80,313
0000010	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000011	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000012	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000013	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000014	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000015	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000016	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
<b>Total Salary</b>											-	-	436,620	-	436,620
<b>Total OPE</b>											-	-	209,807	-	209,807
<b>Total Personal Services</b>					<b>2</b>	<b>2.00</b>					-	-	<b>646,427</b>	-	<b>646,427</b>