

2023-25 LAB Budget



Oregon State Board of Tax Practitioners

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**Oregon State Board of
Tax Practitioners**

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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

550 Airport Rd. SE, Suite A, Salem, OR 97301

AGENCY ADDRESS

TITLE

Mamie Carter

SIGNATURE

Mamie Carter, 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
House Bill 5038

Introduced and printed pursuant to House Concurrent Resolution 23 (2023) (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 \$1,144,206 is established for the biennium beginning July 1, 2023, 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 2023 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect July 1, 2023.

Passed by House April 14, 2023

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

.....
Dan Rayfield, Speaker of House

Passed by Senate April 26, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Shemia Fagan, Secretary of State

HB 5038 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Rep. Reschke

Joint Committee On Ways and Means

Action Date: 04/07/23

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

House Vote

Yeas: 11 - Breese-Iverson, Cate, Evans, Gomberg, Holvey, Lewis, McLain, Pham K, Sanchez, Smith G, Valderrama

Exc: 1 - Reschke

Senate Vote

Yeas: 10 - Anderson, Campos, Dembrow, Findley, Frederick, Gelser Blouin, Girod, Knopp, Sollman, Steiner

Exc: 1 - Hansell

Prepared By: Alicia Michelson, Department of Administrative Services

Reviewed By: Michael Graham, Legislative Fiscal Office

Board of Tax Practitioners

2023-25

HB 5038 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Bonham

Joint Committee On Ways and Means

Action Date: 04/07/23

Action: Do pass the A-Eng bill.

Senate Vote

Yeas: 10 - Anderson, Campos, Dembrow, Findley, Frederick, Gelser Blouin, Girod, Knopp, Sollman, Steiner

Exc: 1 - Hansell

House Vote

Yeas: 11 - Breese-Iverson, Cate, Evans, Gomberg, Holvey, Lewis, McLain, Pham K, Sanchez, Smith G, Valderrama

Exc: 1 - Reschke

Prepared By: Alicia Michelson, Department of Administrative Services

Reviewed By: Michael Graham, Legislative Fiscal Office

Board of Tax Practitioners

2023-25

Agency Summary Narrative

BUDGET NARRATIVE

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 October 2023 the Board had 2,654 individual licensees and 1,059 registered businesses and Branches.

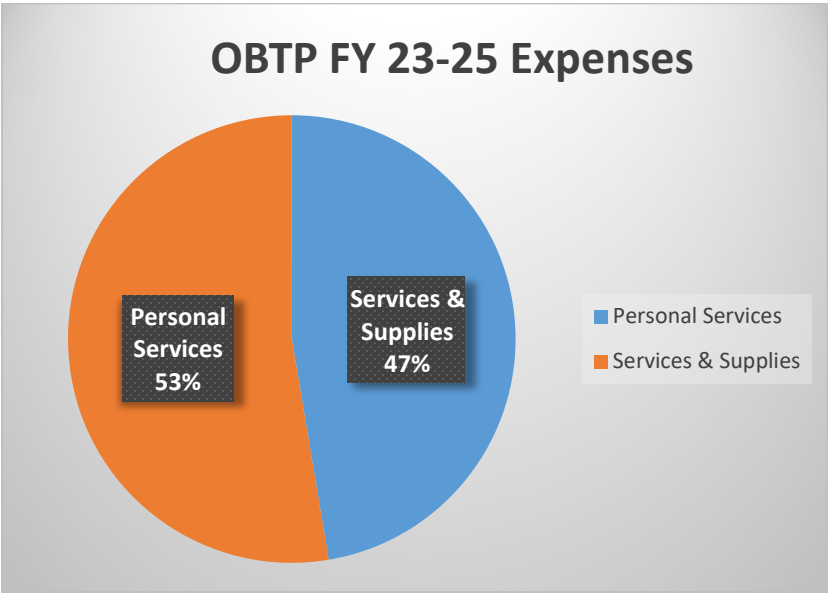
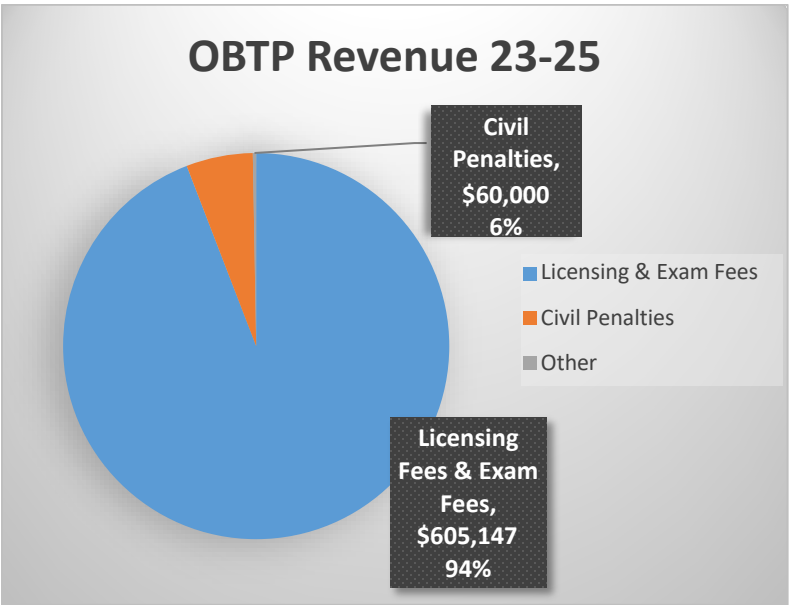
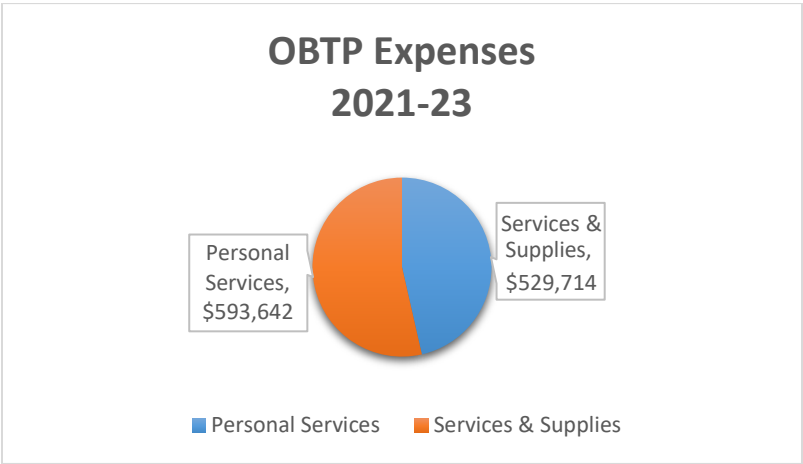
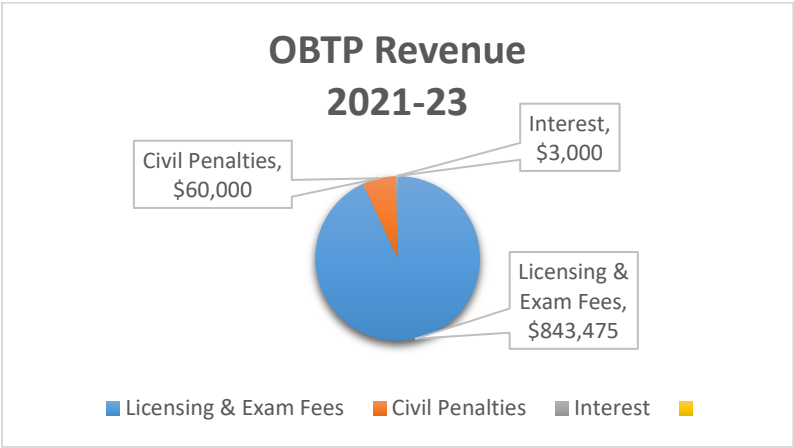
Oregon was the first state in the nation to license and oversee paid tax preparers and tax preparation businesses. Oregon's licensing and continuing education requirements are also the most stringent in the United States and are often viewed as the gold standard in tax preparer regulation.

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 has two full-time employees that 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 are the lower level of practitioners and must work under the 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.

Budget Summary Graphics



BUDGET NARRATIVE

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

2023-25 Agency Strategic Plan

Short Term Goals

- Continue to be a leader in licensing and regulating Tax Practitioners in the State of Oregon.
- Implementing improved licensing exams and streamlining the licensing exam process.
- Continue to focus on consumer protection and work to resolve initial complaints or concerns with consumers in a shorter amount of time. The Board currently does strives to resolve consumer complaints as quickly as possible.
- Operating the Board in a sound fiscal manner to further minimize costs and reduce the need for fee increases in the upcoming biennium.
- Increase transparency and access to information.
- Work to be more forward thinking and technologically savvy.
- Fostering a stakeholder process to assess the appropriate responses to anticipated trends in the profession.
- Promote this type of work throughout Oregon and in colleges and high-schools to help enhance the industry by bringing younger applicants into the licensee base
- Working to create a new licensing base and promote a younger demographic in this field.

Long Term Goals

- Continue working to improve the licensing exams and streamlining the licensing exam process.
- Expand complaint resolution options to include mediation and arbitration when appropriate.
- Continuing operating the Board in a sound fiscal manner to continue minimizing the costs and monitor the boards stability.
- Continue to increase transparency and access to information.
- Continue to work to remain more forward thinking and technologically savvy.
- Continue to foster a relationship with stakeholders to process and assess appropriate responses to anticipated trends.
- Promote this type of work throughout Oregon and in colleges and high-schools to help enhance the industry by bringing younger applicants into the licensee base.
- Work to create a new licensee base with a proposal to the legislature in 2025. The new license will hopefully promote a younger demographic into the workforce.

AGENCY SUMMARY NARRATIVE

Criteria for 2023-25 Budget Development

Due to the steady decline in licensing numbers the board has diligently been look for ways to reduce operating expenses. Between September 1, 2022 and September 30,2023, the Board was able to reduced operating expenses by more than 40%. It accomplished thies by automating and streamlining the sending of licenses by moving from mailing these via regular mail to solely sending these now 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 to 0 by becoming a 100% remote office and working with DAS to maintain a mailing address a physical meeting location when needed. The board also employed a new Executive Director and Licensing Specialist both at lower salaries again helpign to lower the boards operating expenses.

The Board successfully implemented a new licensing database in 2016 for a total cost of only \$6,000. With this new database the Board was also able to offer on-line license renewals for the first time in early 2017. More than 97 percent of licenses are now renewed on-line. This significantly reduces workload and cuts the processing time for license renewals from several days to just minutes.

Continuing to respond to compliance cases in under 30 days is another recent accomplishment by the board. At the beginning of the 2021-23 biennium, the Board had closed more then 50 compliance cases in that 30 day time frame. There is now no waiting period between the time the Board receives a complaint and it is investigated.

Another significant issue facing the Board in FY23-25 is the potential for a significant increase in the cost of living increases as of January 2024, the Board's estimated FY23-25 will increase by 10+ thousand dollars. The Board also saw previous increases in DAS fees in the previous 21-23 biennium, at that time the board did approve to increase fees at that time to mitigate the impact of these prior and upcoming increases.

The fee increase was anywhere from \$10 to \$70 with the most common increase being \$30 for our Licensed Tax Preparers and Licensed Tax Consultants. This increase was also to support the board with the steady decline in licensing numbers as well as mitigating the impact of new and upcoming governmental fees.

The Board is looking to propose a new license type to the legislature in the 25 session. The Board is working with it's associations to come up with a layout of this new licensee that both associations agree upon. The current thought is for a lower licensee that is in training. A Licensed Tax Assistant that would take minimum education to get a basic license and be overseen 100% of the time in person by à Licensed Tax Consultant or a CPA. The hope is to spark more interest in a younger demographic to continue to work in this career and to boost licensing numbers.

The board continues to monitor these trends and its current budget when working on its future budget development.

BUDGET NARRATIVE

State-Owned Buildings and Infrastructure

The Board currently does not own or rent any buildings. The board was able to minimize its budget by becoming a fully remote office in February of 2022. The board did pay a one time fee of \$8,222.61 to be able to get out of the lease contract, but without this payment the board is looking to save \$32,250 annually.

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 are able to test our students throughout the United States and throughout the year. We have also worked to secure our hardware and software systems with our 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.

Tax Practitioners, State Board of**Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-000-00-00-00000****2023-25 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	403,139	347,616	347,616	185,754	185,754	185,754
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	824,385	843,475	915,575	1,012,668	1,012,668	1,012,668
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	111,519	60,000	60,000	60,000	60,000	60,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	-	3,000	3,000	3,000	3,000	3,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	2,195	4,600	4,600	-	-	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	938,099	911,075	983,175	1,075,668	1,075,668	1,075,668
TOTAL REVENUE CATEGORIES	\$938,099	\$911,075	\$983,175	\$1,075,668	\$1,075,668	\$1,075,668
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,341,238	1,258,691	1,330,791	1,261,422	1,261,422	1,261,422
TOTAL AVAILABLE REVENUES	\$1,341,238	\$1,258,691	\$1,330,791	\$1,261,422	\$1,261,422	\$1,261,422
EXPENDITURES						

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Tax Practitioners, State Board of**Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-000-00-00-00000****2023-25 Biennium****Tax Practitioners, State Board of**

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PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	316,965	289,524	303,392	386,004	386,004	386,004
3115 Board Member Stipend						
3400 Other Funds Ltd	-	-	-	3,380	3,380	3,380
3190 All Other Differential						
3400 Other Funds Ltd	-	2,770	2,770	2,886	2,886	2,886
SALARIES & WAGES						
3400 Other Funds Ltd	316,965	292,294	306,162	392,270	392,270	392,270
TOTAL SALARIES & WAGES	\$316,965	\$292,294	\$306,162	\$392,270	\$392,270	\$392,270
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	56	116	116	106	106	106
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	46,560	48,272	50,648	67,808	67,808	67,808
3221 Pension Obligation Bond						
3400 Other Funds Ltd	17,781	20,726	16,091	20,547	20,547	20,547
3230 Social Security Taxes						
3400 Other Funds Ltd	23,681	22,362	23,423	29,752	29,752	29,752
3240 Unemployment Assessments						
3400 Other Funds Ltd	47	-	-	-	-	-
3241 Paid Family Medical Leave Insurance						

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Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
3400 Other Funds Ltd	-	-	-	1,513	1,513	1,513
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	89	92	92	92	92	92
3260 Mass Transit Tax						
3400 Other Funds Ltd	1,853	2,147	2,230	2,354	2,354	2,354
3270 Flexible Benefits						
3400 Other Funds Ltd	91,480	76,464	76,464	79,200	79,200	79,200
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	181,547	170,179	169,064	201,372	201,372	201,372
TOTAL OTHER PAYROLL EXPENSES	\$181,547	\$170,179	\$169,064	\$201,372	\$201,372	\$201,372
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	40,968	40,968	-	-	-
PERSONAL SERVICES						
3400 Other Funds Ltd	498,512	503,441	516,194	593,642	593,642	593,642
TOTAL PERSONAL SERVICES	\$498,512	\$503,441	\$516,194	\$593,642	\$593,642	\$593,642
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	4,063	17,105	17,105	17,823	17,823	17,823
4125 Out of State Travel						
3400 Other Funds Ltd	-	1,765	1,765	1,839	1,839	1,839
4150 Employee Training						
3400 Other Funds Ltd	-	2,659	3,659	2,771	2,771	2,771

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Tax Practitioners, State Board of**Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-000-00-00-00000****2023-25 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
4175 Office Expenses						
3400 Other Funds Ltd	8,356	24,563	24,563	25,595	25,083	25,595
4200 Telecommunications						
3400 Other Funds Ltd	9,750	15,469	15,469	16,119	15,370	16,119
4225 State Gov. Service Charges						
3400 Other Funds Ltd	42,520	68,976	68,976	37,417	36,481	36,596
4250 Data Processing						
3400 Other Funds Ltd	26,734	43,000	43,000	44,806	44,537	44,806
4275 Publicity and Publications						
3400 Other Funds Ltd	2,327	18,936	18,936	19,731	19,731	19,731
4300 Professional Services						
3400 Other Funds Ltd	94,747	77,828	112,828	84,677	84,677	84,677
4315 IT Professional Services						
3400 Other Funds Ltd	36,000	39,650	49,650	43,139	43,139	43,139
4325 Attorney General						
3400 Other Funds Ltd	80,469	46,735	56,735	54,993	52,452	81,638
4400 Dues and Subscriptions						
3400 Other Funds Ltd	90	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	62,836	57,254	72,254	59,659	59,659	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	3,395	-	-	-	-	-
4650 Other Services and Supplies						

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Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Tax Practitioners, State Board of

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3400 Other Funds Ltd	92,840	156,387	156,387	162,955	145,898	146,281
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	8,348	8,348	8,699	8,699	8,699
4715 IT Expendable Property						
3400 Other Funds Ltd	20	-	1,100	-	-	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	464,147	578,675	650,775	580,223	558,159	529,714
TOTAL SERVICES & SUPPLIES	\$464,147	\$578,675	\$650,775	\$580,223	\$558,159	\$529,714
EXPENDITURES						
3400 Other Funds Ltd	962,659	1,082,116	1,166,969	1,173,865	1,151,801	1,123,356
TOTAL EXPENDITURES	\$962,659	\$1,082,116	\$1,166,969	\$1,173,865	\$1,151,801	\$1,123,356
ENDING BALANCE						
3400 Other Funds Ltd	378,579	176,575	163,822	87,557	109,621	138,066
TOTAL ENDING BALANCE	\$378,579	\$176,575	\$163,822	\$87,557	\$109,621	\$138,066
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	3	2	2	2	2	2
TOTAL AUTHORIZED POSITIONS	3	2	2	2	2	2
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	2.50	2.00	2.00	2.00	2.00	2.00
TOTAL AUTHORIZED FTE	2.50	2.00	2.00	2.00	2.00	2.00

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<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	403,139	347,616	347,616	185,754	185,754	185,754
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	824,385	843,475	915,575	1,012,668	1,012,668	1,012,668
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	111,519	60,000	60,000	60,000	60,000	60,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	-	3,000	3,000	3,000	3,000	3,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	2,195	4,600	4,600	-	-	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	938,099	911,075	983,175	1,075,668	1,075,668	1,075,668
TOTAL REVENUE CATEGORIES	\$938,099	\$911,075	\$983,175	\$1,075,668	\$1,075,668	\$1,075,668
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,341,238	1,258,691	1,330,791	1,261,422	1,261,422	1,261,422
TOTAL AVAILABLE REVENUES	\$1,341,238	\$1,258,691	\$1,330,791	\$1,261,422	\$1,261,422	\$1,261,422
EXPENDITURES						

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Tax Practitioners, State Board of**Agency Number: 11900****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 11900-001-00-00-00000****2023-25 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	316,965	289,524	303,392	386,004	386,004	386,004
3115 Board Member Stipend						
3400 Other Funds Ltd	-	-	-	3,380	3,380	3,380
3190 All Other Differential						
3400 Other Funds Ltd	-	2,770	2,770	2,886	2,886	2,886
SALARIES & WAGES						
3400 Other Funds Ltd	316,965	292,294	306,162	392,270	392,270	392,270
TOTAL SALARIES & WAGES	\$316,965	\$292,294	\$306,162	\$392,270	\$392,270	\$392,270
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	56	116	116	106	106	106
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	46,560	48,272	50,648	67,808	67,808	67,808
3221 Pension Obligation Bond						
3400 Other Funds Ltd	17,781	20,726	16,091	20,547	20,547	20,547
3230 Social Security Taxes						
3400 Other Funds Ltd	23,681	22,362	23,423	29,752	29,752	29,752
3240 Unemployment Assessments						
3400 Other Funds Ltd	47	-	-	-	-	-
3241 Paid Family Medical Leave Insurance						

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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

2023-25 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
3400 Other Funds Ltd	-	-	-	1,513	1,513	1,513
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	89	92	92	92	92	92
3260 Mass Transit Tax						
3400 Other Funds Ltd	1,853	2,147	2,230	2,354	2,354	2,354
3270 Flexible Benefits						
3400 Other Funds Ltd	91,480	76,464	76,464	79,200	79,200	79,200
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	181,547	170,179	169,064	201,372	201,372	201,372
TOTAL OTHER PAYROLL EXPENSES	\$181,547	\$170,179	\$169,064	\$201,372	\$201,372	\$201,372
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	40,968	40,968	-	-	-
PERSONAL SERVICES						
3400 Other Funds Ltd	498,512	503,441	516,194	593,642	593,642	593,642
TOTAL PERSONAL SERVICES	\$498,512	\$503,441	\$516,194	\$593,642	\$593,642	\$593,642
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	4,063	17,105	17,105	17,823	17,823	17,823
4125 Out of State Travel						
3400 Other Funds Ltd	-	1,765	1,765	1,839	1,839	1,839
4150 Employee Training						
3400 Other Funds Ltd	-	2,659	3,659	2,771	2,771	2,771

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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****2023-25 Biennium****Tax Practitioners, State Board of**

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
4175 Office Expenses						
3400 Other Funds Ltd	8,356	24,563	24,563	25,595	25,083	25,595
4200 Telecommunications						
3400 Other Funds Ltd	9,750	15,469	15,469	16,119	15,370	16,119
4225 State Gov. Service Charges						
3400 Other Funds Ltd	42,520	68,976	68,976	37,417	36,481	36,596
4250 Data Processing						
3400 Other Funds Ltd	26,734	43,000	43,000	44,806	44,537	44,806
4275 Publicity and Publications						
3400 Other Funds Ltd	2,327	18,936	18,936	19,731	19,731	19,731
4300 Professional Services						
3400 Other Funds Ltd	94,747	77,828	112,828	84,677	84,677	84,677
4315 IT Professional Services						
3400 Other Funds Ltd	36,000	39,650	49,650	43,139	43,139	43,139
4325 Attorney General						
3400 Other Funds Ltd	80,469	46,735	56,735	54,993	52,452	81,638
4400 Dues and Subscriptions						
3400 Other Funds Ltd	90	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	62,836	57,254	72,254	59,659	59,659	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	3,395	-	-	-	-	-
4650 Other Services and Supplies						

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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

2023-25 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
3400 Other Funds Ltd	92,840	156,387	156,387	162,955	145,898	146,281
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	8,348	8,348	8,699	8,699	8,699
4715 IT Expendable Property						
3400 Other Funds Ltd	20	-	1,100	-	-	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	464,147	578,675	650,775	580,223	558,159	529,714
TOTAL SERVICES & SUPPLIES	\$464,147	\$578,675	\$650,775	\$580,223	\$558,159	\$529,714
EXPENDITURES						
3400 Other Funds Ltd	962,659	1,082,116	1,166,969	1,173,865	1,151,801	1,123,356
TOTAL EXPENDITURES	\$962,659	\$1,082,116	\$1,166,969	\$1,173,865	\$1,151,801	\$1,123,356
ENDING BALANCE						
3400 Other Funds Ltd	378,579	176,575	163,822	87,557	109,621	138,066
TOTAL ENDING BALANCE	\$378,579	\$176,575	\$163,822	\$87,557	\$109,621	\$138,066
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	3	2	2	2	2	2
TOTAL AUTHORIZED POSITIONS	3	2	2	2	2	2
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	2.50	2.00	2.00	2.00	2.00	2.00
TOTAL AUTHORIZED FTE	2.50	2.00	2.00	2.00	2.00	2.00

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BDV103A - Budget Support - Detail Revenues & Expenditures

BDV103A

Summary of 2023-25 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2023-25 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>
2021-23 Leg Adopted Budget	2	2.00	1,082,116	-	-	1,082,116	-	-	-
2021-23 Emergency Boards	-	-	84,853	-	-	84,853	-	-	-
2021-23 Leg Approved Budget	2	2.00	1,166,969	-	-	1,166,969	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	69,342	-	-	69,342	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	2	2.00	1,236,311	-	-	1,236,311	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	8,106	-	-	8,106	-	-	-
Subtotal	-	-	8,106	-	-	8,106	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(72,100)	-	-	(72,100)	-	-	-
Subtotal	-	-	(72,100)	-	-	(72,100)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	33,107	-	-	33,107	-	-	-
State Gov't & Services Charges Increase/(Decrease)			(31,559)	-	-	(31,559)	-	-	-
Subtotal	-	-	1,548	-	-	1,548	-	-	-

Summary of 2023-25 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2023-25 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>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	2	2.00	1,173,865	-	-	1,173,865	-	-	-

Summary of 2023-25 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2023-25 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>
Subtotal: 2023-25 Current Service Level	2	2.00	1,173,865	-	-	1,173,865	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	2	2.00	1,173,865	-	-	1,173,865	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(29,659)	-	-	(29,659)	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(20,850)	-	-	(20,850)	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(50,509)	-	-	(50,509)	-	-	-
Total 2023-25 Leg. Adopted Budget	2	2.00	1,123,356	-	-	1,123,356	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	-	-	-3.74%	-	-	-3.74%	-	-	-

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Summary of 2023-25 Biennium Budget

Tax Practitioners, State Board of
Tax Practitioners, State Board of
2023-25 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>
Percentage Change From 2023-25 Current Service Level	-	-	-4.30%	-	-	-4.30%	-	-	-

Summary of 2023-25 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2023-25 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>
2021-23 Leg Adopted Budget	2	2.00	1,082,116	-	-	1,082,116	-	-	-
2021-23 Emergency Boards	-	-	84,853	-	-	84,853	-	-	-
2021-23 Leg Approved Budget	2	2.00	1,166,969	-	-	1,166,969	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	69,342	-	-	69,342	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	2	2.00	1,236,311	-	-	1,236,311	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	8,106	-	-	8,106	-	-	-
Subtotal	-	-	8,106	-	-	8,106	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(72,100)	-	-	(72,100)	-	-	-
Subtotal	-	-	(72,100)	-	-	(72,100)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	33,107	-	-	33,107	-	-	-
State Gov't & Services Charges Increase/(Decrease)			(31,559)	-	-	(31,559)	-	-	-
Subtotal	-	-	1,548	-	-	1,548	-	-	-

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BDV104 - Biennial Budget Summary
BDV104

Summary of 2023-25 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2023-25 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>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	2	2.00	1,173,865	-	-	1,173,865	-	-	-

Summary of 2023-25 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2023-25 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>
Subtotal: 2023-25 Current Service Level	2	2.00	1,173,865	-	-	1,173,865	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	2	2.00	1,173,865	-	-	1,173,865	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(29,659)	-	-	(29,659)	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(20,850)	-	-	(20,850)	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(50,509)	-	-	(50,509)	-	-	-
Total 2023-25 Leg. Adopted Budget	2	2.00	1,123,356	-	-	1,123,356	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	-	-	-3.74%	-	-	-3.74%	-	-	-

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Summary of 2023-25 Biennium Budget

Tax Practitioners, State Board of
Tax Practitioners, State Board of
2023-25 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>
Percentage Change From 2023-25 Current Service Level	-	-	-4.30%	-	-	-4.30%	-	-	-

Program Prioritization for 2023-25

Agency Name:																										
2023-25 Biennium																			Agency Number: 119000							
Program 1																										
Program/Division Priorities for 2023-25 Biennium																										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22					
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	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL Included in Agency Request						
Agcy	Prgm/ Div																									
119000	001	OBTP	OBTP	Oregon Board of Tax Practitioners	1,2,3,4,5,6,7,8	3						\$ 1,173,885	2	2.00	Y	Y	S	ORS 673.725-673.740		ARB/CSL = \$1,173,885						
												\$ -														
												\$ -														
												\$ -														
												\$ -														
												\$ -														
												\$ -														
												\$ -														
												\$ -	0	0.00												

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 requirements exist)
S Statutory

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

Document criteria used to prioritize activities:

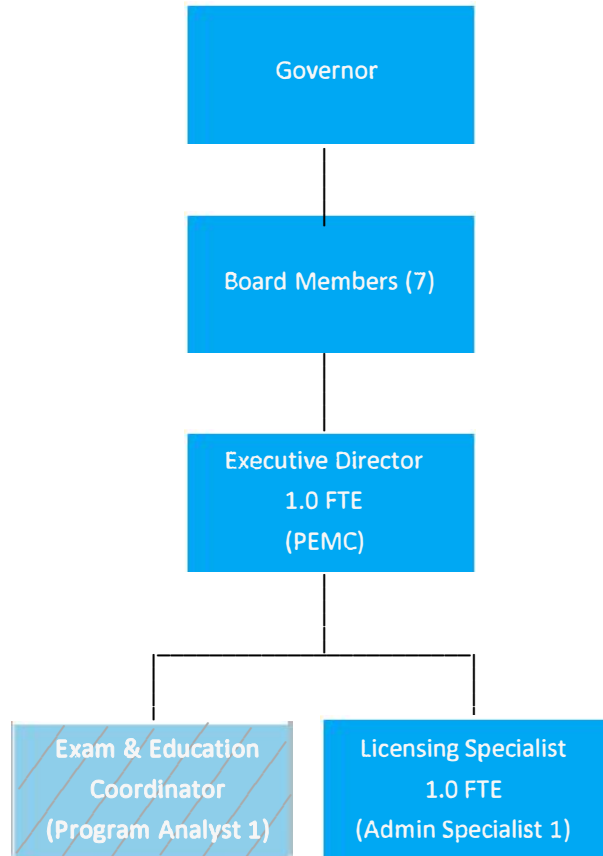
10% Reduction Options (ORS 291.216)

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. Professional third-party review of licensing exams.	Budget by \$25,000. May negatively impact the quality and accuracy of licensing exams. No impact on the number of FTE's			\$25,000 OF				\$ 25,000			1
2.								\$ -	-	-	
3.								\$ -	-	-	
4.								\$ -	-	-	
5.								\$ -	-	-	
6.								\$ -	-	-	
7.								\$ -	-	-	
8.								\$ -	-	-	
9.								\$ -	-	-	
10.								\$ -	-	-	

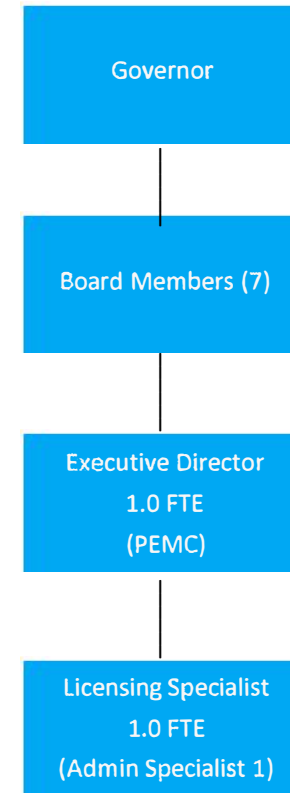
Etc.								\$ -	-	-	
								\$ -	-	-	
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	-	-	

ORGANIZATION CHART

Oregon State Board of Tax Practitioners
2021-2023 Organization Chart
(Removal of Exam & Education Position)



Oregon State Board of Tax Practitioners
2023-2025
Proposed Organization Chart



Tax Practitioners, State Board of**Agency Number: 11900****Agencywide Program Unit Summary
2023-25 Biennium****Version: Z - 01 - Leg. Adopted Budget**

Summary Cross Reference Number	Cross Reference Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
001-00-00-00000	Tax Practitioners, State Board of						
	Other Funds	962,659	1,082,116	1,166,969	1,173,865	1,151,801	1,123,356
TOTAL AGENCY							
	Other Funds	962,659	1,082,116	1,166,969	1,173,865	1,151,801	1,123,356

REVENUE FORCAST NARRATIVE

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 October 2023, the Board had 1,552 Licensed Tax Consultants, 1,102 Licensed Tax Preparers and 1,059 Businesses and Branches. The number of individual licensees and registered businesses has been slowly declining over the past six years with this year seeing the biggest decline in licensee numbers to date.

The Boards last fee increase was on April 1, 2022. At that time the licensing fees were raised anywhere from \$10 to \$70 with the most common increase being \$30. Since that time the Board has significantly streamlined and automated its operations, including:

- Completely eliminating office space, becoming a fully remote office saving \$32,250 annually. The board is still able to use office space for meetings by working with DAS to procure a space when needed. The board also maintains a mailing address through DAS as well.
- Implementing Online license applications and renewals.
- E-mailing licenses and certificates instead of mailing out paper licenses and certificates reducing costs on mailing, envelopes and licensing paper, certificate paper as well as the amount of time spent printing, folding and preparing the licenses and certificates.
- Promoting settlement agreements and informal resolutions for certain complaints and disputes.

Prior to the fee increase in 2022 the board had not raised its fees since Fall of 2007. The board had been operating effectively for the past 15 years without an increase in fees but due to factors largely beyond the Boards control, such as annual inflation and increasing service charges for various governmental services, as well as a declining licensee base the board did need to raise it's fees in the 21-23 biennium and their may be a need for another fee increase in either the upcoming biennium or in the 25-27 biennium.

The Board is also looking to propose new legislation in the 23-25 Biennium in hopes to bring in a new licensee base and slow the current decline. The new license will be a lower level license for people who will then be able to assist tax consultants with entering and reviewing of data in a tax return but they will not be able to complete an actual return. We hope to get a younger licensee base who learns from actual hands on experience this way and that those licensees will then upgrade their licenses to become a Preparer and then a Consultant.

Detail of Fee, License, or Assessment Revenue Increase

Proposed For Increase/Establishment

Proposed For Increase/Establishment

[illegible]

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

**Tax Practitioners, State Board of
2023-25 Biennium**

Agency Number: 11900

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	824,385	843,475	915,575	1,012,668	1,012,668	1,012,668
Fines and Forfeitures	111,519	60,000	60,000	60,000	60,000	60,000
Interest Income	-	3,000	3,000	3,000	3,000	3,000
Other Revenues	2,195	4,600	4,600	-	-	-
Total Other Funds	\$938,099	\$911,075	\$983,175	\$1,075,668	\$1,075,668	\$1,075,668

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

**Tax Practitioners, State Board of
2023-25 Biennium**

Agency Number: 11900

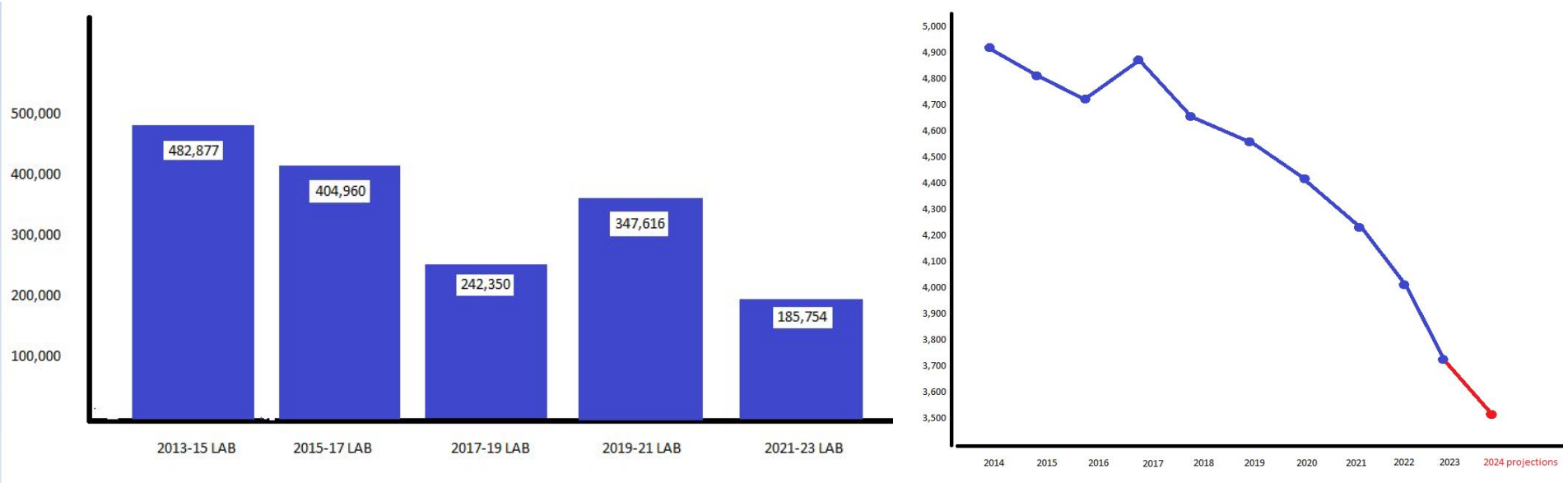
Cross Reference Number: 11900-001-00-00-00000

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Interest Income	-	3,000	3,000	3,000	3,000	3,000
Other Revenues	2,195	4,600	4,600	-	-	-
Total Other Funds	\$938,099	\$911,075	\$983,175	\$1,075,668	\$1,075,668	\$1,075,668

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

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 1,000 businesses annually. There are two levels of licensure. The first level is a Licensed Tax Preparer. Approximately 1,100 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 1,500 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 1,000 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 NARRATIVERRATIVE

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

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

h. Program Performance

The number of licensees that the board currently serves is around 3,800. 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 board's 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 23-25 funding proposal

The current request for the 23-25 proposal maintains the programs at the current service level and stays in line with the previous 21-23 proposal.

Program Unit Narrative

The State Board of Tax Practitioners is budgeted as a single program. The board and all of its 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

Package Narrative

The Boards licensee base has been slowly declining over the past thirteen years but the decline has been larger for the last four years. The licensee base is also a group of older individuals who are close to retirement. Since the board is funded entirely by its programs the board has had to look for options to reduce its expenditures. The board is looking at adding another lower licensee base in the future in hopes to gain a younger group of licensees coming into this career path.

The Board has already taken action by reducing its operating expenses by more than 40% in the 21-23 biennium. It was able to accomplish this by automating and streamlining the sending of licenses by moving from mailing these via regular mail to solely sending these now 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 to 0 by becoming a 100% remote office and working with DAS to maintain a mailing address a physical meeting location when needed. The board also hired a new Executive Director and Licensing Specialist both at lower salaries again helping to lower the boards operating expenses. The Board will continue to look for ways to reduce operating expenses as we move forward. The board also did raise fees in the 21-23 biennium helping to offset the decline in licenses as well as the increased fees the board saw from both DAS as well as DOJ and OAH. The Board is also looking to add another licensee base. The hope is that this new licensee base will bring in a new revenue stream to the board as well as bringing in a new, younger and more diverse group of individuals to this career path.

Currently the Board is looking to remain at a 2 FTE board through the 23-25 biennium. The board is closely monitoring its budget for the 25-27 biennium to see if any changes will need to be made.

The board will remain budgeted as a single program, all of its expenditures are paid entirely by Other Funds derived from our licenses, business registrations, examination fees, fines and penalties. The board will monitor if more fee increases are necessary in the 23-25 biennium. The board also hopes to introduce a new fee stream with the creation of a new lower level of licensure.

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
Personal Services							
Board Member Stipend	-	-	3,380	-	-	-	3,380
All Other Differential	-	-	116	-	-	-	116
Public Employees' Retire Cont	-	-	21	-	-	-	21
Pension Obligation Bond	-	-	4,456	-	-	-	4,456
Social Security Taxes	-	-	9	-	-	-	9
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Mass Transit Tax	-	-	124	-	-	-	124
Total Personal Services	-	-	\$8,106	-	-	-	\$8,106
Total Expenditures							
Total Expenditures	-	-	8,106	-	-	-	8,106
Total Expenditures	-	-	\$8,106	-	-	-	\$8,106
Ending Balance							
Ending Balance	-	-	(8,106)	-	-	-	(8,106)
Total Ending Balance	-	-	(\$8,106)	-	-	-	(\$8,106)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 022 - Phase-out Pgm & One-time Costs**

**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
Services & Supplies							
Employee Training	-	-	(1,000)	-	-	-	(1,000)
Professional Services	-	-	(35,000)	-	-	-	(35,000)
IT Professional Services	-	-	(10,000)	-	-	-	(10,000)
Attorney General	-	-	(10,000)	-	-	-	(10,000)
Facilities Rental and Taxes	-	-	(15,000)	-	-	-	(15,000)
IT Expendable Property	-	-	(1,100)	-	-	-	(1,100)
Total Services & Supplies	-	-	(\$72,100)	-	-	-	(\$72,100)
Total Expenditures							
Total Expenditures	-	-	(72,100)	-	-	-	(72,100)
Total Expenditures	-	-	(\$72,100)	-	-	-	(\$72,100)
Ending Balance							
Ending Balance	-	-	72,100	-	-	-	72,100
Total Ending Balance	-	-	\$72,100	-	-	-	\$72,100

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
Services & Supplies							
Instate Travel	-	-	718	-	-	-	718
Out of State Travel	-	-	74	-	-	-	74
Employee Training	-	-	112	-	-	-	112
Office Expenses	-	-	1,032	-	-	-	1,032
Telecommunications	-	-	650	-	-	-	650
State Gov. Service Charges	-	-	(31,559)	-	-	-	(31,559)
Data Processing	-	-	1,806	-	-	-	1,806
Publicity and Publications	-	-	795	-	-	-	795
Professional Services	-	-	6,849	-	-	-	6,849
IT Professional Services	-	-	3,489	-	-	-	3,489
Attorney General	-	-	8,258	-	-	-	8,258
Facilities Rental and Taxes	-	-	2,405	-	-	-	2,405
Other Services and Supplies	-	-	6,568	-	-	-	6,568
Expendable Prop 250 - 5000	-	-	351	-	-	-	351
Total Services & Supplies	-	-	\$1,548	-	-	-	\$1,548
Total Expenditures							
Total Expenditures	-	-	1,548	-	-	-	1,548
Total Expenditures	-	-	\$1,548	-	-	-	\$1,548
Ending Balance							
Ending Balance	-	-	(1,548)	-	-	-	(1,548)
Total Ending Balance	-	-	(\$1,548)	-	-	-	(\$1,548)

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
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
State Gov. Service Charges	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 801 - LFO Analyst 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
Services & Supplies							
Attorney General	-	-	30,000	-	-	-	30,000
Facilities Rental and Taxes	-	-	(59,659)	-	-	-	(59,659)
Total Services & Supplies	-	-	(\$29,659)	-	-	-	(\$29,659)
Total Expenditures							
Total Expenditures	-	-	(29,659)	-	-	-	(29,659)
Total Expenditures	-	-	(\$29,659)	-	-	-	(\$29,659)
Ending Balance							
Ending Balance	-	-	29,659	-	-	-	29,659
Total Ending Balance	-	-	\$29,659	-	-	-	\$29,659

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
Services & Supplies							
State Gov. Service Charges	-	-	(821)	-	-	-	(821)
Attorney General	-	-	(3,355)	-	-	-	(3,355)
Other Services and Supplies	-	-	(16,674)	-	-	-	(16,674)
Total Services & Supplies	-	-	(\$20,850)	-	-	-	(\$20,850)
Total Expenditures							
Total Expenditures	-	-	(20,850)	-	-	-	(20,850)
Total Expenditures	-	-	(\$20,850)	-	-	-	(\$20,850)
Ending Balance							
Ending Balance	-	-	20,850	-	-	-	20,850
Total Ending Balance	-	-	\$20,850	-	-	-	\$20,850

SPECIAL REPORTS



Oregon

Kate Brown, Governor

Board of Tax Practitioners

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E-Mail: tax.bd@oregon.gov

Web Site: www.oregon.gov/OBTP

Memorandum

To: Serena Stoudamire-Wesley, Chief Cultural Change Officer
From: Laura Kardokus, Executive Director
Subject: OBTP FY 2023-205 Affirmative Action Policy

The Board of Tax Practitioners intends to maintain its current affirmative action statement, affirmative action goals, and affirmative action outcomes throughout the 2023-2025 biennium.

Affirmative Action Policy Statement

The Oregon Board of Tax Practitioners does not tolerate discrimination or harassment in any form. The Board shall adhere to the spirit and letter of equal employment opportunity laws, rules, regulations and affirmative action concepts. The Board strives to attract qualified Board members and employees from diverse backgrounds. All actions of the Board shall be administered according to this policy. This policy covers all Board members, Board employees and Board volunteers.

Affirmative Action Engagement Efforts

The Board actively recruits diverse individuals to serve on the Board and on the Board's various volunteer committees, such as the Rules Advisory Committee and the Licensing Exam Item-Writing Committee. Board staff also participate in diversity training sponsored by the Department of Administrative Services and other state entities.

Affirmative Action Goals and Outcomes

Goal 1: Recruit qualified persons from diverse backgrounds and underrepresented classes. Membership Outcome: of the Board reflects the diversity of Oregon's citizens.
Status: Ongoing

Goal 2: Ensure all staff understand and follow the agency's affirmative action policy.
Outcome: Actions of the Board reflect the agency's affirmative action policy.
Status: Ongoing

Goal 3: Maintain highest level of compliance with affirmative action laws, rules, regulations & policies.
Outcome: The Board is regarded as a model state agency.
Status: Ongoing

Agency Information

The Board is comprised of seven volunteer members and two full-time staff – an executive director and a licensing specialist. The executive director serves as the agency's affirmative action representative. Human resource services are provided by the Department of Administrative Services.

MISSION: The Board of Tax Practitioners protects consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities