

Secretary of State  
Certificate and Order for Filing  
**PERMANENT ADMINISTRATIVE RULES**

I certify that the attached copies are true, full and correct copies of the PERMANENT Rule(s) adopted on 01/09/2014 by the  
Board of Tax Practitioners 800

Agency and Division Administrative Rules Chapter Number

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Rules Coordinator Telephone

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To become effective 02/01/2014 Rulemaking Notice was published in the December 2013 Oregon Bulletin.

**RULE CAPTION**

2013 Overhaul based on Rules Advisory Committee recommendations and voted on by the Board.

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

**RULEMAKING ACTION**

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

**ADOPT:**

**AMEND:**

800-010-0020, 800-010-0025, 800-010-0040, 800-010-0041, 800-010-0050, 800-015-0015, 800-020-0025, 800-020-0065, 800-025-0020, 800-025-0040, 800-025-0060

**REPEAL:**

**RENUMBER:**

**AMEND AND RENUMBER:**

**Statutory Authority:**

ORS 673.605 - 673.740; 673.990

**Other Authority:**

**Statutes Implemented:**

ORS 673.605 - 673.740; 673.990

**RULE SUMMARY**

The Board of Tax Practitioners proposes to adopt a rule change for a \$10 decrease in consultant, preparer and business registration fees due to an unexpected revenue surplus. This rule is conditional upon the Board's ending balance remaining at a sufficient level to operate the agency. Should the Board's ending balance decrease below sufficient operating funds, the fees would revert to the fee structure currently being assessed.

Additional amendments/adoptions to the OARs, under which the Board operates, result from the Rules Advisory Committee, Assistant Attorney General and Board staff recommendations and are for general "housekeeping" & "maintenance" as well as to change language to better reflect the "norm" in industry standards and the practices of other state agencies. In addition, the proposed amendments will provide better clarification to constituents as well as continue to conform to the current standards. The Rules Advisory Committee is comprised of Oregon licensed tax professionals and was established by the Board of Tax Practitioners for the purpose of reviewing the OARs governing tax practitioners in the State of Oregon. In addition, the establishment of the Rules Advisory Committee has provided an avenue for the Board to involve licensees in the rule making process.

**FILED**

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ARCHIVES DIVISION  
SECRETARY OF STATE

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