

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 February 1, 2004 by the
Date prior to or same as filing date.

Board of Tax Practitioners 800
Agency and Division Administrative Rules Chapter Number

Monica J. Leisten (503) 378-4034
Rules Coordinator Telephone

3218 Pringle Road SE, #120, Salem, Oregon 97302
Address

to become effective February 1, 2004. Rulemaking Notice was published in the December 2003 *Oregon Bulletin*.**
Date upon filing or later Month and Year

RULEMAKING ACTION
List each rule number separately, 000-000-0000.

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

AMEND:
800-025-0025 & 800-030-0025.

REPEAL:
Renumber: Secure approval of rule numbers with the Administrative Rules Unit prior to filing.
Amend and Renumber: Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ORS 673.605 – 673.740 & 673.990
Stat. Auth.: ORS

Other Authority

ORS 673.605 – 673.740 & 673.990
Stats. Implemented: ORS

RULE SUMMARY

The Oregon Administrative Rule revisions the Board of Tax Practitioners is proposing are to change language to better reflect ORS 673.605 – 673.740 & 673.990 as well as conform to the current standards the Board is operating under per ORS.

The amendment to OAR 800-025-0025 extends the date(s) in which business registrations expire to match the date(s) in which tax consultant/preparer licenses expire.

The amendments to OAR 800-030-0025 provide the Board guidance when assessing civil penalties. These amendments help to clarify to the public as well as the hearings officer panel the Board's intentions and practice in assessing civil penalties. This includes providing a penalty matrix clarifying the Board's intent on assessing civil penalties.

Authorized Signer Date 1/21/04

Ronald A. Bersin
Printed name

*Copies include a photocopy of this certificate with paper and electronic copies of each rule listed in the Rulemaking Action.
**The *Oregon Bulletin* is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation. Notice forms must be submitted to the Administrative Rules Unit, Oregon State Archives, 800 Summer Street NE, Salem, Oregon 97310 by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a Saturday, Sunday or legal holiday when Notice forms are accepted until 5:00 pm on the preceding workday
ARC 930-1997