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STATUTORY MINOR CORRECTION

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ARCHIVES DIVISION
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BTP 16-2025
CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Correcting spelling.

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AGENCY ATTESTS THE FOLLOWING CHANGES HAVE BEEN MADE, ACCORDING TO ORS 183.335(7):

Correcting spelling

AMEND: 800-020-0026

RULE TITLE: Refunds of Examination Fees

RULE SUMMARY: In (1) and (4) added the word ten dollars in front of ($10) for accessibility.

RULE TEXT:
(1) A ten dollar $10 nonrefundable processing fee shall be retained from all examination application fees. The remainder of an examination application fee shall be refunded only when the applicant is not qualified or when there are verifiable circumstances beyond the reasonable control of the applicant.
(2) Except as provided in section (3) of this rule, an applicant who has been approved to sit for the examination but who fails to take the exam is a “no-show” or takes but does not pass the examination shall not be entitled to a refund of the examination fee.
(3) If application for examination is made in anticipation of successfully completing the required basic course and the applicant fails to complete the required course a refund of the examination fee will be issued only if:
(a) The applicant establishes that failure to successfully complete the course was beyond the reasonable control of the applicant and
(b) The applicant notifies the Board prior to the scheduled examination date.
(4) A ten dollar $10 nonrefundable processing fee shall be retained from all license, renewal and registration application fees. The remainder of the application fee remitted shall be refunded only when the licensee is not qualified or when there are verifiable circumstances beyond the reasonable control of the licensee.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(10), 673.685

STATUTES/OTHER IMPLEMENTED: ORS 673.685, 673.705-673.740, 673.990(2)