OFFICE OF THE SECRETARY OF STATE
TOBIAS READ
SECRETARY OF STATE

MICHAEL KAPLAN
DEPUTY SECRETARY OF STATE

ARCHIVES DIVISION
STEPHANIE CLARK
DIRECTOR

800 SUMMER STREET NE
SALEM, OR 97310
503-373-0701

STATUTORY MINOR CORRECTION

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CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Corrected Rule Reference and spelling.

CONTACT: Laura Kardokus
971-701-1139
laura.kardokus@tax.oregon.gov

200 Hawthorne Ave. SE
Suite D450
Salem,OR 97301

Filed By:
Laura Kardokus
Rules Coordinator

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

Correcting spelling
Correcting statutory or rule references

AMEND: 800-025-0027

RULE TITLE: Eligibility for Combined Business Registration and Tax Consultant/Preparer License

RULE SUMMARY: In (1), (2) & (3) updated rule references OAR 800-020-0025(1)(f) and (2)(f) and inserted the percent sign after the (10), and in (3) added the numeric (1) after the word one.

RULE TEXT:
(1) An Oregon State Registered Tax Preparation Business is not eligible for a combined license and registration under OAR 800- 020-0025(1)(f) and (2)(f) unless at least one (1) of the owners of the tax preparation business is a Licensed Tax Consultant or Licensed Tax Preparer. As used in this section, "owner" means an individual who owns at least ten (10%) percent of the tax preparation business.
(2) An Oregon State Registered Tax Preparation Business, including a tax preparation business that must file a new registration due to a change of name or ownership, is not eligible for a combined license and registration under OAR 800-020- 0025(1)(f) and (2)(f) unless the registration submitted is:
(a) A new registration, at the time of application for the owner's tax consultant's or tax preparer's license;
(b) A renewal registration, before the expiration date of the current registration.
(3) A licensee who owns more than one (1) tax preparation business in the State of Oregon is eligible for only one (1) combined license and business registration under OAR 800-020-0025(1)(f) and (2)(f). A licensee must pay the full business registration fee for each additional tax preparation business under 800-020-0025(3)(a).

STATUTORY/OTHER AUTHORITY: ORS 670.310(1), 670.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.643, 673.705–673.740, 673.990(2)