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STATUTORY MINOR CORRECTION

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& LEGISLATIVE COUNSEL

BTP 27-2025
CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Removing Note to view attachments which is automatically added by the SOS system.

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

Correcting statutory or rule references

AMEND: 800-030-0025

RULE TITLE: Civil Penalties

RULE SUMMARY: At the very end of the Rule - Have removed the {ED. Note to view attachments referenced in rule text, click her to view rule.} This is automatically added by the SOS system.

RULE TEXT:
(1) Civil Penalty Ranges. Pursuant to ORS 673.735, a civil penalty in the following range shall be assessed for each violation of the following statutes and rules:

NOTE: The Board has determined that the gravity of the following types of violations warrant at least the following minimum civil penalties for each violation committed.

(2) Civil Penalty Factors. Pursuant to ORS 673.735, the following factors shall be considered in determining the amount of civil penalty to assess for each violation above the minimum established under paragraph (1) of this rule or for violations not specified in paragraph (1):
(a) The previous record of the person in complying, or failing to comply, with ORS 673.605 to 673.740, or any rule or order adopted there under.
(b) The harm to the consumer as a result of the violation.
(c) The person's knowledge of the statute, rule, or order violated. An intentional, reckless, or willful violation warrants a high civil penalty per violation.
(d) The person's lack of cooperation with the Board.
(e) The seriousness of the violations committed.
(3) Daily Civil Penalty. Pursuant to ORS 673.735, the Board may impose civil penalties of not more than $5,000 for each violation of 673.605 to 673.740, or any rule adopted there under. In the case of violations of 673.615, 673.643, or 673.705(5), or OAR 800-010-0025(7) or 800-010-0042, the Board may consider each business day a person continues in violation following Board notification to be a separate violation.
(4) Civil Penalty Adjustment. The civil penalty amount to be imposed under this rule shall be lowered to an appropriate amount when the Board determines that the total civil penalties to be assessed against a person are grossly

disproportionate to the seriousness of the violations committed.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(10), 673.735

STATUTES/OTHER IMPLEMENTED: ORS 673.735, 673.700