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TEMPORARY ADMINISTRATIVE ORDER

INCLUDING STATEMENT OF NEED & JUSTIFICATION

BTP 1-2020

CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILED
04/21/2020 1:36 PM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Temporary license renewal extension for tax consultants and businesses.

EFFECTIVE DATE: 05/01/2020 THROUGH 08/17/2020

AGENCY APPROVED DATE: 04/17/2020

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NEED FOR THE RULE(S):

Allow licensees additional time to complete continuing education requirements during COVID-19 pandemic.

JUSTIFICATION OF TEMPORARY FILING:

Due to COVID-19, licensees are unable to obtain continuing education necessary for license renewal requirements. By extending the expiration date of tax consultant licenses from May 31, 2020 to July 31, 2020, the Board believes this will provide licensees with sufficient time to obtain continuing education once COVID-19 restrictions on businesses and classrooms have been lifted. This temporary, one-time extension will have no negative impacts on licensees, businesses or the general public.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE:

Governor's Executive Orders.

AMEND: 800-020-0030

RULE TITLE: Licenses — Renewals and Reactivation

RULE SUMMARY: Temporary rule to extend certain license renewal dates during COVID-19 pandemic.

RULE TEXT:

(1) Applicants who pass the required examination and meet all other requirements shall be issued a license upon request and payment of the license fee. The licensee shall be assigned a permanent license number.

(2) Tax preparers' licenses shall expire annually on September 30. Tax Preparers are prohibited from practicing until official renewal has been processed.

(3) Tax consultants' licenses shall expire annually on May 31. Tax Consultants are prohibited from practicing until official renewal has been processed.

(4) Renewal licenses shall be issued upon receipt and validation of the completed renewal application notice, attesting to required continuing education and payment of the appropriate fees.

(5) Licensed Tax Preparers have the option to file for inactive status on or before October 15, provided the license is not

in lapsed status as provided in OAR 800-020-0035(2).
(6) Licensed Tax Consultants have the option to file for inactive status on or before June 15, provided the license is not in lapsed status as provided in OAR 800-020-0035(2).
(7) If a tax preparer or tax consultant license is suspended or revoked, the individual's license and pocket identification card become the property of the Board and shall, on demand, be delivered by the holder to the Board of Tax Practitioners.
(8) Licenses that have been placed in inactive or lapsed status may be reactivated upon receipt and validation of a completed reactivation application form prescribed by the Board, providing required continuing education documentation and paying the appropriate fee(s).
(9) An Oregon Tax Consultant or Tax Preparer licensed under Oregon Revised Statute Chapter 673 is encouraged to renew timely when the requirements for renewal and circumstances allow them to complete the process.
(10) Notwithstanding any other rule of this chapter, an Oregon Tax Consultant or Tax Preparer licensed under Oregon Revised Statute Chapter 673 with a renewal date that falls between May 31, 2020 and June 15, 2020 may defer renewal of a license or certification issued under Chapter 673 without lapse, additional penalties or additional application requirements, provided that all renewal requirements are completed no later than July 31, 2020.
(11) The temporary ability to defer license renewal authorized by Section (10) of this rule does not change any of the requirements to maintain licensure, including but not limited to:
(a) The requirement to obtain all necessary CE credits as set forth in OAR 800-015-0010; or
(b) The requirement to pay the appropriate fees as set forth in OAR 800-020-0025.(9) An Oregon Tax Consultant or Tax Preparer licensed under Oregon Revised Statute Chapter 673 is encouraged to renew timely when the requirements for renewal and circumstances allow them to complete the process.

STATUTORY/OTHER AUTHORITY: ORS 670.310(1), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.645 - 673.667