

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 Jan. 10, 2008 by the  
Date prior to or same as filing date

Board of Tax Practitioners	800
Agency and Division	Administrative Rules Chapter Number
Monica J. Walker	3218 SE Pringle Road #120, Salem, Oregon 97302
Rules Coordinator	Address
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to become effective February 1, 2008. Rulemaking Notice was published in the December 2007 Oregon Bulletin.\*\*  
Date upon filing or later Month and Year

**RULE CAPTION**

2007 Overhaul of OAR's based on recommendations made by the Rules Advisory Committee and voted on by the Board.

**Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.**

**RULEMAKING ACTION**

List each rule number separately (000-000-0000)

Secure approval of new rule numbers (Adopted or Renumbered rules) with the Administrative Rules Unit prior to filing.

**ADOPT:**

**800-015-0015**

**AMEND:**

**800-010-0015; 800-010-0017; 800-010-0025; 800-010-0030; 800-010-0041; 800-015-0005; 800-015-0010; 800-015-0030;  
800-020-0015; 800-020-0020; 800-020-0022; 800-020-0025; 800-020-0026; 800-020-0030; 800-020-0031; 800-020-0035;  
800-025-0020; 800-025-0023; 800-025-0025; 800-025-0030; 800-025-0060; 800-025-0070; 800-030-0025; 800-030-0050**

**REPEAL:**

**RENUMBER:**

**AMEND & RENUMBER:**

Stat. Auth.: ORS 673.605 – 673.740 & 673.990

Other Auth.:

Stats. Implemented: ORS 673.605 – 673.740 & 673.990

**RULE SUMMARY**

The amendments to the OARs were recommended by the Board's Rules Advisory Committee and are for general "housekeeping" & "maintenance" as well as to change language to better reflect the "norm" in industry standards and the practices of other state agencies.

The adoption of OAR 800-015-0015 allows for the implementation of a continuing education audit process for licensees.

The amendment(s) to OAR 800-020-0025 propose to increase the fees of the Board. The fee increases include the fees for licenses, examinations, business registrations and late fees. The increased revenues will be used to cover the agencies; Department of Administrative Services assessments, Department of Justice assessments, inflation, salary increases and rent. The remaining revenues will be used to; upgrade the agency's database and include a compliance program and replace the agency's computer hardware per the Department of Administrative Services schedule.

The amendment(s) to OAR 800-030-0050 provide the Board guidance when processing requests and assessing charges for board materials. These amendments also assist tax practitioners and the general public by clarifying the services available from the Board for purchase as well as the Board's intentions and practice in processing requests and assessing charges for board materials.

Duane M. Hunter, Executive Director

1/14/08

Authorized Signer

Printed name

Date

\*With this original, file one photocopy of certificate, one paper copy of rules listed in Rulemaking Actions, and electronic copy of rules. \*\*The Oregon Bulletin is published the 1st of each month and updates rules found in the OAR Compilation. For publication in Bulletin, rule and notice filings must be submitted by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a weekend or legal holiday, when filings are accepted until 5:00 pm on the preceding workday.

ARC 930-2005