

# Senate Bill 796

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## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act allows the OBA to create a grant program for people to become CPAs. (Flesch Readability Score: 84.4).

Allows the Oregon Board of Accountancy to create a grant program to provide scholarships for students seeking accounting degrees in college or individuals who wish to become certified public accountants in Oregon.

Declares an emergency, effective July 1, 2025.

## A BILL FOR AN ACT

1  
2 Relating to Oregon Board of Accountancy scholarships; creating new provisions; amending ORS  
3 673.425; and declaring an emergency.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS 673.010 to**  
6 **673.465.**

7 **SECTION 2. (1) As used in this section, "Post-secondary education institution" means:**

8 **(a) A public university listed in ORS 352.002;**

9 **(b) A community college operated under ORS chapter 341;**

10 **(c) A school or division of the Oregon Health and Science University; or**

11 **(d) An Oregon-based, generally accredited, not-for-profit private institution of higher**  
12 **education.**

13 **(2) The Oregon Board of Accountancy may establish a program for awarding grants to**  
14 **organizations to fund need-based scholarships for students seeking higher education in ac-**  
15 **counting at a post-secondary education institution that is accredited by a regional accredit-**  
16 **ing association or by another accrediting body that is recognized by the board.**

17 **(3) The board may by rule establish the eligibility criteria for the grant program.**

18 **SECTION 3. ORS 673.425 is amended to read:**

19 673.425. The Oregon Board of Accountancy Fund is established in the State Treasury, separate  
20 and distinct from the General Fund. All moneys collected or received by the Oregon Board of  
21 Accountancy shall be deposited in the fund. Interest earned on moneys in the fund shall be credited  
22 to the fund. Moneys in the fund are continuously appropriated to the board **to provide grants un-**  
23 **der section 2 of this 2025 Act and** for the administration and enforcement of ORS 673.010 to  
24 673.465.

25 **SECTION 4. This 2025 Act being necessary for the immediate preservation of the public**  
26 **peace, health and safety, an emergency is declared to exist, and this 2025 Act takes effect**  
27 **July 1, 2025.**

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

