

Submitter: Don Heatlie

On Behalf Of:

Committee: Senate Committee On Finance and Revenue

Measure, Appointment or Topic: SB1510

I am writing in support of B1510.

The IRS grants Enrolled Agents a federal designation that authorizes us to practice before the Internal Revenue Service worldwide, without requiring separate state or country licensing. This designation reflects rigorous testing, background checks, and continuing education requirements administered at the federal level.

It would not be financially practical for my firm to complete Oregon's licensing requirements in order to prepare tax returns for the small number of clients—currently four—who must file an Oregon return as part of their overall filing obligations. The cost and administrative burden would far exceed the limited scope of that work.

Additionally, I do not believe Oregon Enrolled Agents are required to obtain separate licenses in California—or in other states—simply because their clients have multi-state filing requirements. Multi-state taxation is a common and unavoidable aspect of modern tax practice, particularly with remote work, investment income, and interstate business activities.

Requiring additional state-level licensing for federally authorized Enrolled Agents creates unnecessary barriers to service, limits taxpayer choice, and increases compliance costs without improving taxpayer protection.

For these reasons, I respectfully support B1510.

Sincerely,
Don Heatlie, EA