

Amy M Rubottom Written Statement

Statements In Support of the Enrolled Agent Parity Proposal in the -2 amendment to SB 1510
Before the Senate Finance and Revenue Committee
2-11-2026

Chair Broadman, Vice-Chair McLane, and Members of the Committee:

I am a federally licensed Enrolled Agent who represents a handful of Oregon taxpayers. I am writing to ask for your EA support of the Enrolled Agent Parity Proposal in the -2 amendment to SB 1510 currently before the Legislature.

Oregon is the only state that requires federally licensed enrolled agents to pass a separate state exam and limits our ability to supervise trained staff. This makes Oregon a national outlier and creates unnecessary barriers that restrict taxpayer access to qualified, affordable tax representation.

This proposal does not eliminate oversight. Enrolled agents would still be required to register with the Oregon Board of Tax Practitioners, preserving consumer protection, accountability, and transparency—without duplicating federal licensure. The proposal also does not expand the scope of practice for enrolled agents; it simply aligns Oregon law with the federal authority EAs already hold and that every other state recognizes.

Current law discourages enrolled agents from practicing in Oregon, which reduces access to specialized tax help—particularly for small businesses, rural taxpayers, seniors, and lower-income filers. The Oregon Department of Revenue has indicated it does not anticipate implementation issues or a significant fiscal impact, as enrolled agents would pay a registration fee.

We are an out-of-state tax firm and only represent a small number (less than 10) of out-of-state non-resident Oregon clients. The regulation to have a licensed Oregon preparer or CPA creates hardship for our small base of clients filing those out-of-state returns. As an EA I have clients all over the world and believe your law to require a separate testing and licensure to be exclusionary in nature. CPA's are licensed by their state only but don't require separate testing or licensure for Oregon and it seems your state wants to discriminate against EA's simply because we don't prepare audited financial statements and have only taken a three part exam instead of four parts.

I respectfully urge your support of this common-sense proposal to improve taxpayer access while maintaining appropriate oversight.

Sincerely,

Amy M Rubottom, EA
Centennial, Colorado