

McCaulley Cunningham, EA 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

02/11/2025

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

I am a federally licensed Enrolled Agent who represents 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.

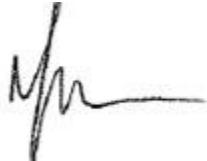
In my own practice, I have experienced firsthand how current Oregon law limits my ability to effectively serve Oregon clients. I have had situations where I was fully authorized to represent a taxpayer before the Internal Revenue Service, but was restricted in providing the same level of representation at the state level due solely to Oregon's additional licensing requirements. In some cases, this has required clients to seek additional representation or navigate complex state issues without the continuity of the professional who already understood their financial history and federal case. This fragmentation increases costs, delays resolution, and creates unnecessary stress for taxpayers who are already facing financial hardship.

As an enrolled agent, my training and examination are entirely focused on tax law, representation, and ethics. When I represent taxpayers, particularly small business owners, seniors, and rural residents, they benefit from specialized tax expertise and direct advocacy before taxing authorities.

Oregon's current structure discourages enrolled agents from serving Oregon taxpayers, which ultimately reduces access to qualified help at a time when many residents need it most.

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

Sincerely,

A handwritten signature in black ink, appearing to read "McCaulley Cunningham, EA".

McCaulley Cunningham, EA  
Broomfield, CO

**INSTRUCTIONS** to submit written testimony to the Oregon Senate Finance and Revenue Committee:

Step 1: For those who plan to submit written testimony to the committee, choose [this link](#) and then click the button for SB 1510.

Step 1 ½: Members can submit testimony as text or can upload a PDF. Please make sure proponents [clarify that this is testimony in support of the -2 amendment.](#)

Step 2: Link to watch the hearing live at 8:00 AM Pacific Time on 2/11: <https://olis.oregonlegislature.gov/liz/2026R1/Committees/SFR/2026-02-11-08-00/Agenda>

**Materials:**

Amendment is posted on OLIS as well under “amendments”: <https://olis.oregonlegislature.gov/liz/2026R1/Downloads/ProposedAmendments/30212>

SB 1510 bill

page: <https://olis.oregonlegislature.gov/liz/2026R1/Measures/ProposedAmendments/SB1510>