

Judy Gilmer's Written Statement In Support of the Enrolled Agent Parity Proposal in the -2 amendment to SB 1510 Before the Senate Finance and Revenue Committee

11 Feb 2026

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

I am a federally licensed Enrolled Agent who represents Oregon taxpayers. I am writing to ask for your 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.

Oregon's 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.

As an example of how Current Law affects your residents, and how passing the Amendment would better serve them: One of my areas of expertise is preparing tax returns for Active-Duty military, no matter where they are stationed in the US or overseas. I have not had an issue with my credential being recognized and accepted in any other state where I represented a client, except for OR. When Oregon passes this amendment that recognizes my ability and expertise to represent my clients, the service members are now free to perform their military duties and are not handicapped in trying to remotely track down an OR preparer, that may or may not have any experience with the nuances of military tax return preparation, or the military member is forced to spend hours on the phone with the Department of Revenue trying to advocate for themselves, often in matters that they are not expertly trained in.

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

Respectfully Submitted,



Judy Gilmer, EA, USTCP  
Ewa Beach HI