

**WRITTEN STATEMENT OF JENNIFER MACMILLAN, EA**

**STATEMENTS IN SUPPORT OF THE ENROLLED AGENT PARITY PROPOSAL IN THE -2 AMENDMENT TO SB 1510 BEFORE THE SENATE FINANCE AND REVENUE COMMITTEE**

FEBRUARY 11, 2026

CHAIR BROADMAN, VICE-CHAIR McLANE, AND MEMBERS OF THE COMMITTEE:

I AM A FEDERALLY LICENSED ENROLLED AGENT AND CURRENTLY SERVE AS PRESIDENT OF THE NATIONAL ASSOCIATION OF ENROLLED AGENTS (NAEA). NAEA REPRESENTS THE INTERESTS OF OVER 66,000 ENROLLED AGENTS (EAs) WORLDWIDE AND IS THE LEADING COMMUNITY FOR EAs – FROM ASPIRING PRACTITIONERS TO EXPERTS WITH DECADES OF EXPERIENCE – SERVING MILLIONS OF TAXPAYERS ANNUALLY.

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.

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.

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 "J MacMillan EA", with a stylized flourish at the end.

JENNIFER MACMILLAN, EA  
PRESIDENT, NATIONAL ASSOCIATION OF ENROLLED AGENTS