

Jennifer L. Cable, EA

February 12, 2026

RE: Written Testimony In Support of the Enrolled Agent Parity Proposal in the -2 amendment to SB 1510 Before the Senate Finance and Revenue Committee

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

I am a federally licensed Enrolled Agent who represents taxpayers across the nation. 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.

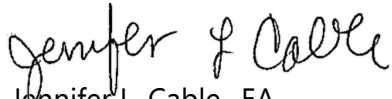
Current law discourages enrolled agents from practicing in Oregon, which reduces access to specialized tax help—particularly for small businesses, rural taxpayers, seniors, and lower-income filers. The Oregon Department of Revenue has indicated it does not anticipate implementation issues or a significant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

Our business has been forced to turn potential clients away due to their need for help with both their IRS and State of Oregon tax matters. We explain to those taxpayers that we can assist and represent them in connection with their IRS matter but cannot currently assist with their Oregon tax matter. Clients who specifically sought out our company for help are then forced to either find another option for representation of all tax matters, or to incur our fees for the IRS representation, plus fees from another professional for only their Oregon tax matter. This has caused frustration from taxpayers, understandably so. Personally, I have worked successfully with various states in the country on a taxpayer's tax matter (both business and personal) to help them rectify their tax issues. This work includes Installment Agreements, Offers in Compromise, correcting erroneous tax assessments, as well as advising clients on basic filing and payment requirements to get them into a complaint status with their state tax matter. The Enrolled Agent credential signifies not only an ability to represent and advise taxpayers, but to

responsibly research and determine applicable laws and regulations that apply to a taxpayer's specific circumstances.

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 that reads "Jennifer L. Cable". The signature is written in a cursive, flowing style.

Jennifer L. Cable, EA
Christiansburg, Virginia