

Submitter: Tynisa Gaines  
On Behalf Of: NAEA  
Committee: Senate Committee On Finance and Revenue  
Measure, Appointment or Topic: SB1510

Written Statement in Support of the Enrolled Agent Parity Proposal in the -2  
Amendment to SB 1510  
Before the Senate Finance and Revenue Committee  
February 12, 2026

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

I am a federally licensed Enrolled Agent and the owner of a remote tax advisory and preparation firm serving clients nationwide. I am writing to express my strong support for the Enrolled Agent Parity Proposal included in the -2 amendment to SB 1510.

Oregon is currently the only state that requires federally licensed Enrolled Agents to complete a separate state examination. This duplicative requirement creates unnecessary barriers that limit taxpayer access to qualified, affordable tax professionals and makes Oregon a national outlier.

This proposal maintains consumer protection. Enrolled Agents would still be required to register with the Oregon Board of Tax Practitioners, ensuring accountability and transparency without duplicating the extensive federal licensing process. The proposal does not expand the scope of practice for Enrolled Agents; it simply aligns Oregon law with the federal authority recognized in every other state.

The current law has had a direct impact on my ability to serve taxpayers. As a remote firm, I work with clients across the country, including individuals and small business owners who already live in Oregon and have been long-time clients. Because of Oregon's unique requirements, I have had to limit services to some of these taxpayers despite established relationships and deep familiarity with their tax situations.

Taxpayers do not select their tax professional based on state location. They choose professionals they trust. When existing relationships are disrupted, taxpayers lose continuity of care, must incur additional costs, and often struggle to find a new professional who understands their history.

This issue is especially critical when a taxpayer receives a notice or is under audit. Enrolled Agents are federally authorized to represent taxpayers before the IRS. Oregon's current requirements can prevent taxpayers from being represented by the professional who prepared their return and knows their records, creating

unnecessary stress and risk during examinations.

Modern tax practice is increasingly remote. Oregon taxpayers should be able to retain the qualified professional they know and trust, regardless of where that professional is located.

Aligning Oregon's requirements with federal standards will improve access to experienced representation while maintaining appropriate oversight through state registration.

Thank you for your consideration and for your efforts to improve access to competent and affordable tax representation for Oregon taxpayers.

Respectfully submitted,

Tynisa Gaines, EA  
Token Tax LLC  
Serving Clients Worldwide