

Submitter: Duncan Sandiland  
On Behalf Of:  
Committee: Senate Committee On Finance and Revenue  
Measure, Appointment or Topic: SB1510

Duncan Sandiland 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

February 12, 2026

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.

I have never had an office in Oregon or solicited Oregonians. I do not intend to open an office in Oregon or solicit Oregonians. However, I have been in practice for over 25 years and I have always had one or two or sometimes three clients who have moved into Oregon from elsewhere and wanted to maintain their highly valued relationship with me as their tax and financial advisor. Most tax professionals with my level of experience are at capacity and are not accepting new clients. Removing my Federally-authorized ability to practice will not help my Oregonian clients, as it will force them to go to less-qualified tax professionals who will never have the extensive knowledge of these Oregonians' personal histories and situations.

Consider your own situation. If you have a long-standing relationship with an experienced, trusted tax professional, would you welcome your state government forcing that professional to fire you and then you have locate and hire someone with much less experience and no knowledge of your situation and history?

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

Sincerely,  
Duncan Sandiland, EA  
Houston, Texas