

Submitter: Shannon Miller
On Behalf Of: Enrolled Agents and Taxpayers everywhere
Committee: Senate Committee On Finance and Revenue
Measure, Appointment or Topic: SB1510

Shannon Miller'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

02/12/2026

Dear 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 believe that the oversight happened in the first place simply due to a misunderstanding of who actually prepares most tax returns in Oregon and the United States.

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

Sincerely,

Shannon Miller, Agent Enrolled to Practice Before the IRS