



Kathryn Tracy, Enrolled Agent

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Dear Chair Nathanson, Vice Chair Reschke, and Members of the Committee:

My name is Kathryn Tracy, and I am a federal licensed Enrolled Agent who lives part-year in Bandon, Oregon (Coos County). I am writing to respectfully urge your support for SB 1510-A (SB 1510 as amended by the Senate).

Enrolled Agents are licensed and regulated by the Internal Revenue Service under Circular 230 and are authorized to represent taxpayers before the IRS in all tax matters. We are subject to federal testing, background checks, continuing education requirements, and professional discipline at the federal level.

Oregon is currently the only state in the country that requires federally license enrolled agents to pass an additional state exam and restricts our ability to supervise trained staff. These duplicative requirements do not enhance consumer protection, but they do limit access to qualified tax professionals – particularly in rural and underserved areas.

SB 1510-A strikes a reasonable balance. It:

- Allows enrolled agents to rely on their existing federal credential.
- Requires registration with the Oregon Board of Tax Practitioners for state-level oversight.
- Maintains consumer protection; and
- It has no fiscal impact on the state.

This proposal does not remove oversight. It simply recognizes an existing federal license and eliminates unnecessary duplication that discourages qualified practitioners from serving Oregon taxpayers.

In my own practice, which is currently only based in Arizona, I would like to open a branch office in Bandon, OR. I would like to offer low, to no cost aid to senior citizens and underserved populations such as low-income taxpayers and non-English speaking citizens. As of the current law, I would need to study for and pass the separate OR EA exam to get my separate license just for OR. This barrier to practice in Oregon is unique to your state and makes it hard – not easier – for taxpayers to access competent help.

SB 1510-A is a measured solution that protects consumers, improves access to services, and removes regulatory duplication. I ask respectfully for your support.

Thank you for your time and your service.

Sincerely,

Kathryn Tracy

Enrolled Agent

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