

Submitter: Tyler Wells

On Behalf Of:

Committee: House Committee On Revenue

Measure, Appointment or Topic: SB1510

The parts of this bill that deal with enrolled agents would lower Oregon's current standards for tax preparation. These changes would weaken protections for taxpayers and create different rules for people who are doing the same work.

Right now, enrolled agents who want to prepare Oregon tax returns have to show that they understand Oregon tax law. SB 1510 removes that requirement. The bill tells the State Board of Tax Practitioners to register enrolled agents and says the Board cannot require them to pass an Oregon tax exam or complete Oregon specific continuing education.

The enrolled agent credential is based on federal tax law. It does not test knowledge of Oregon tax credits, residency rules, income adjustments, or other rules that are unique to Oregon. If Oregon testing is removed, mistakes are more likely and there is less accountability.

The bill also removes supervision limits that apply to Oregon licensed tax consultants. Licensed consultants can only supervise a certain number of assistants. SB 1510 does not set similar limits for enrolled agents. That means they could supervise unlimited staff who are not required to meet Oregon education or testing standards.

At the same time, registered enrolled agents would have full authority to prepare Oregon tax returns and represent taxpayers before the Department of Revenue, just like licensed Oregon tax consultants.

This creates unequal standards. Oregon licensed professionals must meet education, testing, and continuing education requirements. Registered enrolled agents would not have to pass an Oregon exam or complete Oregon specific continuing education. Supervision limits that apply to Oregon licensees would not apply to enrolled agents.

If Oregon's licensing system exists to protect taxpayers, those standards should apply the same way to everyone who is doing the same work.