

Submitter: Michelle Anderson
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB1510

Dear Members of the Committee,

Thank you for the opportunity to submit this written testimony. My name is Michelle Anderson. I am an Enrolled Agent (EA) and a Licensed Oregon Tax Consultant (OTC) #1923400-C. Although I am currently based in Kentucky, I maintain my Oregon licensure to serve Oregon taxpayers, and I am writing to express my strong opposition to the provisions within SB 1510 A.

While I respect the federal credential that I, as an Enrolled Agent, hold, the exemptions proposed in this bill undermine the high standards of tax preparation in the state and pose a significant risk to Oregon taxpayers. I urge the committee to vote against this bill for the following three reasons:

1. Elimination of the Oregon Exam Requirement for Enrolled Agents.

Oregon has unique, complex, and highly specific state tax laws that differ significantly from federal tax codes. The Enrolled Agent credential is a federal designation; it demonstrates proficiency in IRS regulations, not Oregon state tax law. Exempting EAs from taking the Oregon Exam assumes that federal knowledge translates to state-level competency. Without a state-specific exam to verify an EA's understanding of Oregon-specific regulations, we open the door to costly errors that will ultimately harm local taxpayers and create unnecessary burdens for the Oregon Department of Revenue.

2. Exemption from Continuing Education (CE) Requirements.

Tax laws are continually evolving at both the state and federal levels. Continuing Education is a standard, essential requirement for professionals managing highly sensitive financial and legal matters. Exempting EAs from submitting CE to the state sets a dangerous precedent. It removes the state's ability to ensure that practitioners operating for the state stay current with annual legislative changes, tax credits, and filing requirements specific to Oregon.

3. Unlicensed Personnel Under EA Supervision

Perhaps the most concerning provision in SB 1510 A is the allowance for Enrolled Agents to hire anyone to work under their supervision without those employees needing to be individually licensed or registered. Oregon's licensing requirements exist to protect consumers. They ensure baseline competence, ethical standards, and accountability. Allowing unregistered and unlicensed individuals to prepare taxes and handle highly sensitive financial data—simply because they are supervised by an

EA—creates a massive loophole. It removes the vital consumer protections and background vetting that Oregonians rely on when trusting someone with their personal information.

Conclusion

Oregon has historically maintained strong consumer protection standards in the tax preparation industry. SB 1510 A dismantles decades of progress in professionalizing the tax industry by creating a separate, less rigorous set of rules for Enrolled Agents and their uncredentialed employees. If EAs wish to practice in Oregon, they should meet the same high standards for state-specific knowledge that I and thousands of other LTCs/OTCs meet every year.

To protect the financial well-being of Oregon taxpayers, we must maintain consistent licensing, testing, and continuing education requirements for anyone preparing Oregon state returns. I respectfully urge you to protect Oregon consumers and vote NO on SB 1510 A.

Thank you for your time and your service.

Sincerely,

Michelle Anderson, EA, OTC #1923400-C Master Tax Advisor, H&R Block

Dry Ridge, Kentucky