March 1, 2026

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

My name is Melanie Johnson, and I am a federally licensed Enrolled Agent who lives and practices in California, with clients in Oregon. I am writing to respectfully urge your support for SB 1510-A (SB 1510 as amended by the Senate).

Enrolled Agents (EAs) 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 licensed 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 protections; and
- 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, I have several individual and business clients who reside in Oregon. I have been successful in working with your competent staff to resolve individual and employment tax issues. These barriers are unique to Oregon and make it harder - 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 respectfully ask for your support.

Thank you for your time and your service.

Sincerely,

Melanie A. Johnson
Enrolled Agent