

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

My name is Matthew Boucher, and I am a federally licensed Enrolled Agent who practices 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 federally 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 instead create unnecessary barriers to qualified professionals — particularly in rural and underserved areas.

SB 1510A 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 service Oregon taxpayers

In my own practice, this significantly impacts clients who have moved out of state but still need to file a Part-Year Oregon return. These individuals often seek guidance after relocating, yet they must coordinate with a practitioner in a state where they no longer reside due to Oregon's additional licensing requirements. This delays their ability to receive quick and accurate advice and creates unnecessary complications during what is already a transitional period. There barriers are unique to Oregon and make it harder — not easier — for taxpayers to access competent help.

SB 1510A 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,

A handwritten signature in black ink that reads "Matthew Boucher". The signature is written in a cursive style with a horizontal line extending to the right.

Matthew Boucher, Enrolled Agent
Tax Partners Institute, LLC
Celebration, FL