

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

My name is Carol Brooks and I am a federally licensed Enrolled Agent who lives and practices in Oregon since 1973. I've always been proud that Oregon started licensing requirements then but Oregon has not been recognizing the roles of Enrolled Agents all during this time. 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 dedicative requirements do not enhance consumer protection, but they do limit access to tax 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 protection; 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 I have been advised of many clients who move to another state but have a small rental property located in Oregon. These clients have all been unable to hire a local practitioner due to the onerous rules Oregon Tax Board requires of out-of-state practitioners.

These 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,



Carol Brooks, Enrolled Agent and Oregon LTC  
Jacksonville, Oregon