

Lois Bonnett Wickam, EA
Bonnett Tax Service & Notary
21860 Old Hwy 65, Omaha, AR 72662
870-302-9141 lois@bonnetttaxservice.com

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House Committee on Revenue
Oregon State Legislature

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

My name is Lois Bonnett Wickam, and I am a federally licensed Enrolled Agent who lives in Arkansas and would like to practice 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 work with taxpayers all over the United States. With Oregon's current requirements to legally practice, my inability to expand causes me to turn away perspective Oregon clients. 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 consideration in this matter.

Sincerely,



Lois Bonnett Wickam
Enrolled Agent