

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

My name is Judy Gilmer and I am a federally licensed Enrolled Agent (EA) and a US Tax Court Practitioner (USTCP) who practices in Oregon. I am writing to respectfully urge your support for SB 1510-A (AB 1510 as amended by the Senate)

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 rigorous federal testing, background checks, strict continuing education requirements, and professional discipline at the federal level.

Oregon is not the only state seeking to protect their citizens from unqualified tax professionals, but it is currently the ONLY state in the country that requires federally licensed enrolled agents to pass an additional in-person state exam and restricts our ability to supervise trained staff. The duplicative requirements do not enhance consumer protection, but they do limit access to QUALIFIED tax professionals – particularly in rural and underserved areas and communities.

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
- Has no negative fiscal impact on the state

Simply put, this proposal does not remove oversight. Instead, it recognizes an existing federal license and eliminates unnecessary duplication that discourages qualified practitioners from serving Oregon taxpayers.

In my own practice, I specialize in the unique taxing requirements that apply to Active-Duty military personnel, no matter where they are stationed, including overseas. The barriers imposed by these current restrictions are unique to Oregon and make it harder, NOT easier, for military taxpayers domiciled in OR to access competent help. I am confident that it was never the goal of the OR legislature to create an additional hardship like this for our men and women serving their country.

I believe that SB 1510A is a measured solution that still protects consumers, improves access to superior services, and removes regulatory duplication. I respectfully ask for your support in approving this legislation.

Thank you for your time and service.

Judy Gilmer, EA, USTCP
Judy Gilmer Tax Services