

Submitter: Jacob Glasser
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB1510
To Whom It May Concern:

I am writing to express my opposition to SB 1510, particularly as it relates to the increased administrative and compliance burdens it places on Enrolled Agents(EAs) and the taxpayers they serve. While I understand and support the state's interest in improving tax administration, the practical impact of this bill raises significant concerns about accuracy, fairness, and the capacity of Enrolled Agents to meet its requirements without unintended harm to Oregon taxpayers.

Enrolled Agents already work under intense seasonal pressure, often logging extremely long hours during filing periods. This workload is not simply a matter of convenience—it directly affects the accuracy and reliability of tax preparation. When legislation adds new layers of complexity, documentation requirements, or procedural steps without corresponding support or realistic timelines, the risk of error increases substantially.

SB 1510, as currently structured, amplifies this risk. The bill's additional compliance demands will inevitably fall on EAs during the busiest periods of the year, when fatigue and time constraints are already at their peak. Even highly experienced professionals are more prone to mistakes under these conditions, and those mistakes ultimately affect taxpayers—especially small businesses, retirees, and low-income filers who rely heavily on EAs for accurate, affordable representation.

My concern is not theoretical. The tax system is already experiencing a high degree of error due to the cumulative effect of long hours, rapid regulatory changes, and increasing administrative complexity. Adding further obligations without addressing workload realities will only worsen this trend. Instead of improving compliance, SB 1510 may unintentionally increase the number of corrections, notices, disputes, and appeals—creating more work for both practitioners and the Department of Revenue.

I respectfully urge the Department and the Legislature to reconsider the implementation of SB 1510 or to amend it in a way that accounts for the operational realities faced by Enrolled Agents. Options such as phased implementation, clearer guidance, extended timelines, or administrative simplification would help ensure that the bill's goals can be met without compromising accuracy or overburdening the professionals who support Oregon's tax system.

Thank you for your consideration and for your ongoing work to maintain a fair and

effective tax administration system. I appreciate the opportunity to share my perspective and hope that the concerns of tax professionals will be taken into account as SB 1510 moves forward.