

Submitter: Rosalio Quintero Jr  
On Behalf Of:  
Committee: House Committee On Revenue  
Measure, Appointment or Topic: SB1510  
To: Oregon House Revenue Committee  
Subject: Written Testimony in Support of SB 1510A

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

My name is Rosalio Quintero Jr., and I am a federally licensed Enrolled Agent (EA) and Certified Tax Representation Consultant. I am writing to respectfully urge your support for the enrolled agent provisions within the omnibus tax measure SB 1510-A.

Enrolled Agents 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 already subject to rigorous federal testing, background checks, continuing education requirements, and professional discipline. Oregon is currently an outlier as the only state that requires federally licensed enrolled agents to pass an additional state exam and restricts our ability to seamlessly supervise trained staff. These duplicative requirements limit access to qualified tax professionals.

Sections 13-18 of SB 1510A strike a necessary and reasonable balance. The legislation:

Allows enrolled agents to rely on their existing federal credential by prohibiting the Board of Tax Practitioners from requiring an additional examination or continuing education as a condition of registration.

Maintains strict state-level oversight and consumer protection by requiring EAs to register with the board and pay applicable fees.

Grants registered enrolled agents the authority to represent taxpayers before the Department of Revenue to the same extent as licensed Oregon tax consultants.

This proposal does not remove oversight; it simply recognizes an existing federal license and eliminates unnecessary regulatory duplication.

In my own practice managing RQ Tax Resolution and MultiGla Services, I am actively focused on expanding my firm's capacity. Having recently completed a business scaling program at Stanford University, my goal is to hire and supervise trained staff to assist more taxpayers with complex tax resolution cases. However, Oregon's unique requirement for an additional state exam acts as a direct roadblock.

It deters out-of-state practitioners like myself from extending our services into Oregon and makes it incredibly difficult to deploy supervised staff to assist Oregon taxpayers who urgently need competent representation.

SB 1510A is a measured solution that protects consumers, improves access to critical tax services, and removes barriers to practice.

I respectfully ask for your support. Thank you for your time and your service.

Sincerely,

Rosalio Quintero Jr., EA, CTRC  
RQ Tax Resolution