

Regarding SB 1510-A public hearing set for March 2nd at 3PM.

My name is Elaine Elsea, and I have been a licensee of the Oregon State Board of Tax Practitioners for 44 years. I also served as a Board member during the 1990's for 7 ½ years. My experience on the Board was as a member of the Complaint Committee during that time.

I think I speak for many who have "earned" the right to prepare taxes for Oregonians. When I took the Consultants exam the pass rate was at about 32%. Many took the exam numerous times to achieve the right to work alone or/and supervise licensed preparers. Many Enrolled Agents who came to Oregon to practice discovered that they had to take the Oregon portion of the Consultants exam as well as the exam section on the Board's rules and regulations. This was to ensure that those Enrolled Agents were knowledgeable of Oregon laws and rules.

But Enrolled Agents can come from anywhere in the United States – not just Oregon. This is very important as you just passed a Bill last year disallowing anyone from preparing Oregon tax returns who are not Tax Licensees of Oregon, a CPA, or an Attorney. That bill did not specifically address the role of the Enrolled Agent but they are required to be licensed by Oregon law.

I do admire those that have become Enrolled Agents but that is only Federal Law regardless of whether Oregon continues to follow Federal Law or not. Oregon seems to have more additions, subtractions, and modifications than most other states.

How many of you prepare your own returns? I would suspect none. Would you give your tax return to a preparer who doesn't know Oregon law? I think not.

Please remember that Oregon decided over 50 years ago that Oregonians needed to be protected from anyone hanging a shingle outside their door and having their tax returns prepared incorrectly.

I ask you to remove this part of the Bill as I do believe Oregon will not get the results it is looking for.

Thank you for your time,

Elaine Elsea, Licensed Tax Consultant 2330-C