

Submitter: Jonathan Kahn
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB1510

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

My name is Jonathan Kahn. I am a federally licensed Enrolled Agent (EA) who practices intermittently in Oregon. I am writing to respectfully urge your support for SB 1510-A (SB 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, and in all states. 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 nation that requires federally licensed EAs 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 professionals — particularly in rural and underserved areas.

SB 1510A strikes a reasonable balance. It allows EAs to rely on their existing federal credential; it requires registration with the Oregon Board of Tax Practitioners for state-level oversight; it maintains consumer protections; and it 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 service Oregon taxpayers.

My own practice is based in New Mexico. I occasionally prepare Oregon tax returns for New Mexico residents who have additional income from Oregon. Their primary tax return is a New Mexico return, and they file in Oregon in order to comply with Oregon's filing requirements. As you can imagine, preparing most of their return and then having to farm out one part of the return to another preparer unnecessarily complicates the preparation process and adds to the taxpayer's filing cost. SB 1510A is a measured solution that protects consumers, improves access to services, and removes regulatory duplication. I respectfully ask for your support.

Thank you,

Jonathan Kahn
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