

Submitter: Frank Park
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB1510

I am writing to express my strong support for the proposed bill that provides targeted regulatory exemptions for Enrolled Agents (EAs) in the State of Oregon.

Enrolled Agents are federally licensed tax professionals authorized to practice before the Internal Revenue Service under the authority of the U.S. Department of the Treasury. The EA credential is administered by the Internal Revenue Service and requires individuals to pass a comprehensive three-part Special Enrollment Examination covering individual taxation, business taxation, and representation procedures. EAs are also subject to federal background checks, strict ethical standards under Treasury Circular 230, and mandatory continuing education requirements at the federal level.

This bill appropriately recognizes the rigorous federal oversight already governing Enrolled Agents and eliminates duplicative state-level requirements that create unnecessary administrative burden without enhancing consumer protection.

Specifically, the bill:

- Exempts Enrolled Agents from the Oregon state examination requirement, acknowledging that EAs have already demonstrated tax competency through a comprehensive federal examination process.
- Removes the requirement to submit continuing education documentation to the state, as EAs are already required to complete and report continuing education to maintain their federal credential.
- Allows Enrolled Agents to hire and supervise employees without requiring those employees to obtain separate state licensure or registration, consistent with long-standing professional practice standards where the licensed professional retains responsibility and oversight.

These provisions promote regulatory efficiency, reduce unnecessary compliance costs, and improve access to qualified tax professionals for Oregon residents and businesses. By eliminating duplication, the bill supports small businesses, increases workforce flexibility, and ensures that qualified federally credentialed professionals can operate without redundant barriers.

Importantly, consumer protections remain intact. Enrolled Agents remain subject to federal oversight, ethical requirements, and disciplinary procedures. This bill does not weaken standards—it simply prevents unnecessary duplication of existing federal

regulation.

For these reasons, I respectfully urge your support for this important legislation.
Thank you for your time and consideration.