

Submitter: Ali Beaudoin
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB1510

Dear SB 1510 Team,

I am writing to express my opposition to the proposed legislation that would grant broad regulatory exemptions to Enrolled Agents (EAs), including exemption from the Oregon licensing examination, exemption from Continuing Education (CE) reporting requirements, and permission to employ unlicensed or unregistered individuals under their supervision.

While Enrolled Agents play an important and valuable role in the tax profession, this bill creates significant concerns regarding professional oversight, consumer protection, and regulatory fairness within Oregon's tax preparation industry.

1. Erosion of Consumer Protection Standards

Oregon's licensing framework exists to ensure taxpayers receive services from qualified professionals who meet consistent state-specific competency and ethical standards. Exempting Enrolled Agents from the Oregon examination removes an important safeguard designed to ensure familiarity with Oregon tax laws and regulatory expectations. Federal credentialing alone does not guarantee proficiency in state-specific requirements that directly impact Oregon taxpayers.

2. Risks Associated with Unlicensed Staff Supervision

Allowing Enrolled Agents to hire individuals who are neither licensed nor registered introduces substantial risk to consumers. Without registration or oversight requirements, there is reduced transparency and diminished recourse for taxpayers if errors, misconduct, or negligence occur. Oregon's current regulatory structure helps ensure individuals preparing returns meet minimum standards and remain accountable to regulatory authorities.

3. Regulatory Inequity Among Tax Professionals

This bill creates an uneven playing field by imposing requirements on some professionals while exempting others performing comparable services. Such disparities weaken confidence in the licensing system and may incentivize regulatory arbitrage rather than professional excellence.

Conclusion

For these reasons, I respectfully urge you to oppose this legislation or substantially amend it to preserve consistent licensing standards and appropriate oversight of individuals preparing tax returns in Oregon. Protecting taxpayers and maintaining professional accountability should remain the priority of any regulatory framework

governing tax practitioners.

Thank you for your time and consideration of this important issue. I appreciate your commitment to safeguarding Oregon consumers and maintaining high professional standards.

Sincerely,

Ali Beaudoin
Portland, OR