



March 2, 2026

Chair and Members, Senate Committee on Finance and Revenue  
Oregon State Legislature

Re: Support for Senate Bill 1510 (enrolled agent provisions)

Dear Chair and Members of the Committee,

My name is Marilyn Blair, and I am an IRS Enrolled Agent and an Oregon Licensed Tax Consultant. I am writing in support of Senate Bill 1510, specifically the provisions that modernize Oregon's tax practitioner laws to better reflect today's workforce and to create parity across the professional pathways serving Oregon taxpayers.

Why I support SB 1510

1) It creates parity between Enrolled Agents and CPA firms when it comes to hiring and training staff. Under current law, CPA firms may employ staff who assist with return preparation without those employees holding Oregon tax preparer licenses. SB 1510 continues that CPA employee exemption and extends a parallel exemption to employees of an enrolled agent, provided they act within the scope of employment and under the enrolled agent's supervision.

This change matters because the current licensing-only hiring model is a real barrier to growth for EA- and LTC-led firms like mine—especially in smaller markets—where experienced, already-licensed preparers are harder and more expensive to recruit.

2) It supports a practical workforce pipeline without reducing consumer protection. SB 1510 does *not* remove oversight. It keeps the supervision standard front and center for EA employees (they must work under the enrolled agent's supervision). This is the same common-sense model used across professional services: supervised, accountable training that expands capacity while maintaining quality control.

3) It strengthens clarity and accountability for Enrolled Agents working in Oregon. SB 1510 requires the State Board of Tax Practitioners to register enrolled agents, and it makes clear that an enrolled agent who is not otherwise licensed may not prepare returns for compensation in Oregon unless registered. It also confirms that a registered enrolled agent may represent taxpayers before the Department of Revenue to the same extent as an Oregon tax consultant.



These provisions increase transparency and help ensure Oregon taxpayers know who is authorized to practice, while keeping a clear regulatory structure.

Oregon's small businesses and families need access to qualified tax help—and firms like mine need the ability to hire, train, and retain staff under appropriate supervision. SB 1510 moves Oregon in a balanced direction: it expands capacity, improves parity among credentialed professionals, and maintains accountability.

I respectfully urge your support for A-Engrossed SB 1510. Thank you for your time and for considering my perspective.

Sincerely,

*Marilyn Blair*

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