

DIMONE & HERR

March 2, 2026

House Committee on Revenue
Oregon State Legislature
900 Court Street NE
Salem OR 97301

Re: SB 1510A

Good morning:

In response to the bill SB 1510A, we have been advised by our Board that:

This bill puts exemptions in place for Enrolled Agents including:

- not needing to take the Oregon Exam
- being exempt from submitting Continuing Education
- and the allowance to hire anyone to work under their supervision without the need to be licensed or registered.

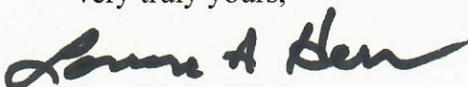
I am writing to strongly oppose this change, since it creates a separate set of rules for Enrolled Agents as apart from Certified Public Accountants and Licensed Tax Consultants, all of whom are expected to pass exams which address Oregon specific rules and tax law, all of whom are expected to maintain continuing professional education hours (30 per year for licensed consultants and 80 every two years for certified public accountants), and whose staff are expected to be licensed tax preparers.

Tax laws and compliance become more complex each year, and the fiscal well being and financial health of the state government is dependent upon tax revenue. If subsections of the tax preparing professionals are no longer subject to maintaining current knowledge and certification, a larger and larger proportion of responsibility will fall to state auditors to ensure that returns are correctly prepared and necessary revenues are received. This will increase the State's cost of collecting revenues.

Instead, the responsibility for accurate and correct tax preparation (and the subsequent collection of tax revenue) should remain with the professional whose job it is to prepare returns.

Thank you for your time and attention.

Very truly yours,



Lorraine A. Herr
President