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Support of -2 Amendment To SB 1510

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Chair Nathanson, and members of the committee:

I would like to thank you for giving me the opportunity to speak to you today regarding my support of the enrolled agent parity proposal; in the amendment to SB 1510 currently before this legislature. While I know my colleagues are making statements regarding the “equal playing field” that this legislation purposes, (regarding exemptions for CPA’s and attorneys from tax preparation examinations, but not enrolled agents), and how every other state recognizes our credentials.

Also, during this hearing, we heard from many that were against this bill because they have corrected errors on tax returns from out of state preparers. I didn’t have time to say this during my live testimony today. However, I would also add that enrolled agents are human beings. Sometimes, we do make mistakes. However, the enrolled agents I know will happily pay any penalties imposed by the state due to their error. In fact, my firm clearly states that we pay any and all federal and state tax penalties if an error occurs and we are at fault.

That being said, I would like to highlight how the current law hurts Oregon Clergy taxpayers.

I have been preparing clergy taxes for 20 years. I can tell you that while there are unique facets to Oregon tax law, clergy tax law, from a federal standpoint, is extremely complicated, and not widely practiced in the tax profession. Clergy do not stay in one place during their career, and I have clients in nearly all 50 states. When my clients move, they can't just go find a new local tax professional to assist them. The truth is, many tax professionals turn them away because of their complexities and their lack of understanding of clergy tax law. Those that do take them on, often make costly mistakes. When mistakes are made on a clergy tax return, it can cost my client thousands of dollars in federal taxes, and that's before interest and penalties.

The truth is that there are not many that specialize in this nuanced tax field. Therefore, my clients are limited on who can help them. The way the current law is written is actually doing the opposite of the original intent of the law. Protecting the consumer is noble. But how are you protecting them by limiting their choice in tax preparation? You are actually putting clergy at risk by forcing them to choose a tax professional that doesn't understand their tax situation.

By passing the enrolled agent parity proposal, you will be providing relief to a very underserved group of people. You will also prevent a great deal of errors from inexperienced tax professionals who likely don't want to take on such a complex tax situation. Many Clergy constituents will be grateful for the passage of this proposal. Thank you for your consideration.

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Steven M. Jacobson, EA