

Submitter: Rebecca Martin
On Behalf Of:
Committee: Senate Committee On Finance and Revenue
Measure, Appointment or Topic: SB1510

Rebecca Martin, EA - Written Statement
Statements In Support of the Enrolled Agent Parity Proposal in the -2 amendment to
SB 1510
Before the Senate Finance and Revenue Committee
February 12,2026

Chair Broadman, Vice-Chair McLane, and Members of the Committee:

I am a federally licensed Enrolled Agent. I am writing to ask
for your EA support of the Enrolled Agent Parity Proposal in the -2 amendment to SB
1510 currently before the Legislature.

Oregon is the only state that requires federally licensed enrolled agents to pass a
separate state
exam and limits our ability to supervise trained staff. This makes Oregon a national
outlier and
creates unnecessary barriers that restrict taxpayer access to qualified, affordable tax
representation.

This proposal does not eliminate oversight. Enrolled agents would still be required to
register
with the Oregon Board of Tax Practitioners, preserving consumer protection,
accountability,
and transparency—without duplicating federal licensure. The proposal also does not
expand
the scope of practice for enrolled agents; it simply aligns Oregon law with the federal
authority
EAs already hold and that every other state recognizes.

Current law discourages enrolled agents from practicing in Oregon, which reduces
access to
specialized tax help—particularly for small businesses, rural taxpayers, seniors, and
lower income filers. The Oregon Department of Revenue has indicated it does not
anticipate
implementation issues or a significant fiscal impact, as enrolled agents would pay a
registration
fee.

I respectfully urge your support of this common-sense proposal to improve taxpayer access
while maintaining appropriate oversight.

Sincerely,
Rebecca Martin, EA
Benbrook, Texas