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Jonathan Call, EA - Written Statement

**In Support of the Enrolled Agent Parity Proposal in the -2 Amendment to SB 1510
Before the Senate Finance and Revenue Committee - Wednesday, February 11, 2026**

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

My name is Jon Call. I am a federally credentialed Enrolled Agent and owner of a taxpayer representation firm. I've represented taxpayers in nearly all 50 states in matters involving audits, collections, and complex tax compliance issues. I respectfully submit this testimony in support of the Enrolled Agent Parity Proposal contained in the -2 amendment to SB 1510.

Oregon is currently the only state that requires federally credentialed Enrolled Agents to pass a separate state examination and limits our ability to supervise trained staff. This places Oregon in a unique and unnecessary position nationally and creates barriers that restrict taxpayer access to qualified, affordable representation. This proposal does not remove oversight or consumer protections. Enrolled Agents would still be required to register with the Oregon Board of Tax Practitioners, ensuring transparency and accountability. The amendment does not expand the scope of practice for EAs. Rather, it aligns Oregon law with the federal authority Enrolled Agents already hold under Treasury Department oversight. This unique authority is recognized in every other state.

In my practice, I have seen firsthand how state licensing requirements create real-world unintended consequences for taxpayers. These consequences cause significant harm for the most vulnerable taxpayers. When state-specific rules limit representation or prevent Enrolled Agents from supervising trained staff, taxpayers often experience delays in resolving audits or collection matters. In some cases, they incur additional expense or face prolonged financial hardship simply because of regulatory friction. These barriers do not enhance consumer protection; they reduce access to specialized tax expertise at the very moment taxpayers need it most.

Current Oregon law discourages federally licensed Enrolled Agents from practicing in the state, which reduces access to experienced tax representation. Particularly for small businesses, rural taxpayers, seniors, and lower-income filers. Importantly, the Oregon Department of Revenue has indicated it does not anticipate implementation challenges or significant fiscal impact, as Enrolled Agents would continue to pay a registration fee. This is a practical, common-sense reform. It preserves oversight, eliminates unnecessary duplication, and expands taxpayer access to qualified professionals without expanding scope or weakening safeguards.

I respectfully urge your support of the -2 amendment to SB 1510.

Sincerely,

A handwritten signature in black ink, appearing to read "Jonathan Call, EA".

Jonathan Call, EA