

Amanda Durnez, Written Statement
RE: Statements In Opposition of the Enrolled Agent Parity
Proposal: SB1510 A
Before the House Committee on Revenue
Monday, March 2, 2026

Chair and Members of the Committee,

My name is Amanda Durnez. I am writing as a concerned Oregon Tax Licensee today to express serious concerns regarding SB1510 A. My concerns extend beyond the substance of the amendment itself and include the process by which it was introduced, questions of professional competence, and the resulting risks to Oregon taxpayers.

SB1510 A moved forward as a tax policy measure. The (-2 through -4) amendment introduces substantive changes to professional licensing standards and regulatory oversight, which were added late in the process. As a result, these provisions were not afforded meaningful opportunity for public comment or focused legislative review prior to being advanced. These are not minor or technical adjustments; they directly affect the framework by which Oregon tax preparers are evaluated and held accountable.

Enrolled Agents are federally licensed, but Oregon has historically required EAs to pass a 90-minute, 50-question state-only examination focused on Oregon personal income tax law, with a passing score of 75 percent. This requirement is neither excessive nor arbitrary. It exists to ensure that anyone preparing Oregon tax returns understands Oregon law.

Current data show that the pass rate for Enrolled Agents on the Oregon-only examination is 59.9 percent. In other words, a substantial portion of EAs are unable to demonstrate minimum Oregon-specific competency on an exam that requires only a C-level score to pass. That fact alone underscores the importance of maintaining this requirement.

Much of the testimony submitted in support of these amendments minimizes or dismisses this concern. I am an Enrolled Agent with fifteen years of professional tax preparation experience. I chose to pursue the EA credential, and I also completed the Oregon-only examination that some proponents of these amendments now characterize as an overwhelming burden. That examination was a straightforward and basic assessment of Oregon tax law. Given that reality, I find arguments about the supposed difficulty or inconvenience this requirement places on Enrolled Agents deeply concerning.

In my practice, I regularly assist individuals and small businesses whose Oregon tax returns were prepared incorrectly by out-of-state Enrolled Agents. These errors result in penalties, interest, delayed refunds, and significant stress for taxpayers. This harm is real, it is recurring, and it is precisely the type of harm Oregon's licensing standards are designed to prevent.

Consumer protection, rather than administrative convenience, is the guiding statutory principle for professional regulation in Oregon. For that reason, I respectfully urge the Legislature to reconsider SB1510 A to preserve Oregon's longstanding commitment to taxpayer protection and professional accountability.

Thank you for your time and consideration.

Respectfully,

Amanda Durnez, EA, LTC