

Submitter: Nayo Carter-Gray
On Behalf Of: -2 amendment
Committee: Senate Committee On Finance and Revenue
Measure, Appointment or Topic: SB1510

Nayo Carter-Gray, EA

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 who represents taxpayers, including small business owners and individuals navigating complex tax matters. I am writing to ask for your 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.

In my practice, I have worked with small business owners who operate in multiple states and rely on experienced tax representation to resolve IRS notices, audits, and compliance issues. I have encountered situations where Oregon taxpayers needed specialized federal tax representation, but regulatory barriers limited the availability of federally licensed Enrolled Agents to serve them efficiently. This creates confusion for taxpayers and can delay resolution of urgent matters. Taxpayers benefit when they have access to qualified professionals who are already federally vetted, tested, and subject to continuing education requirements.

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,

Nayo Carter-Gray, EA
Baltimore, Maryland