

Belinda Tarlach 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 11, 2026

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

I am a federally licensed Enrolled Agent who represents Oregon taxpayer. 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 are already held 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.

As a sole practitioner and small business owner, I currently serve only a California resident taxpayer who owns a rental property in Oregon. If Oregon continues to exclude Enrolled Agents (EAs) from the exemption list that already includes our CPA colleagues, I will be forced to discontinue services to this client. The time and cost required to prepare for the exam and to maintain ongoing licensing compliance are not feasible for a single California resident client who owns a rental property in Oregon.

I also understand that Oregon may impose penalties of up to 5,000 dollars on EAs who are deemed noncompliant. Most sole-practitioner EAs do not charge anywhere near that amount for preparing a client's tax return, and such state exam, upkeep and maintaining the annual state license requirements, and a substantial penalty effectively undermines the economic viability of our practices and our professional livelihoods.

In light of these considerations, I respectfully urge your support for this common-sense proposal, which would improve taxpayer access to qualified representation and maintaining appropriate oversight. I ask that you consider extending an exemption to Enrolled Agents.

Sincerely,

Belinda Tarlach, EA

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