



## **Nate Treece, 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 11<sup>th</sup>, 2026

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

I am a federally licensed Enrolled Agent who tangentially represents Oregon taxpayers. 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.

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.

## **Personal Story**

One of my clients, John S., is a small business owner who fell behind on his tax obligations after a period of economic hardship and rapid business expansion. By the time he sought help, he was facing mounting penalties, aggressive collection action, and the very real possibility of losing his livelihood.

As a federally licensed Enrolled Agent, I was able to represent him before the IRS, reconstruct financial records, negotiate a structured resolution, and secure meaningful



penalty relief based on reasonable cause. We stabilized his business, preserved jobs, and brought him back into full compliance.

If Mr. Sully had been operating in Oregon under current law, unnecessary regulatory barriers could have delayed or restricted access to the very representation that ultimately allowed him to recover. The reality is that taxpayers in distress need timely, specialized assistance—not duplicative licensing hurdles that shrink the pool of qualified professionals available to help them.

This proposal improves access without weakening oversight. It allows federally credentialed professionals to serve Oregon taxpayers efficiently and responsibly, just as we do in every other state.

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

Sincerely,

Nate Treece, EA