

Submitter: Zachary Hellman  
On Behalf Of:  
Committee: House Committee On Revenue  
Measure, Appointment or Topic: SB1510  
Subject: Public Comments in Support of SB 1510A

Dear Members of the Oregon State Legislature,

I am writing to express my strong support for SB 1510A and to respectfully urge its passage.

I am a federally licensed Enrolled Agent (EA) admitted to practice before the Internal Revenue Service under Circular 230, an Oregon Licensed Tax Consultant (#1924222-C), and an active member of the California Society of Enrolled Agents and the National Association of Enrolled Agents. As an EA, I am subject to comprehensive federal regulation by the U.S. Department of the Treasury, including rigorous testing, background review, ongoing continuing education requirements, and strict ethical standards. EAs are the only tax professionals who earn their credential directly from the federal government and who possess unlimited rights to represent taxpayers before the IRS.

SB 1510A appropriately recognizes this federal regulatory framework by providing reasonable exemptions for Enrolled Agents from duplicative state requirements such as additional examinations and redundant continuing education. These exemptions do not diminish consumer protection; rather, they acknowledge that EAs are already held to extensive national standards designed specifically to ensure competency, ethical conduct, and ongoing professional development.

Requiring federally licensed EAs to complete separate state testing and education imposes unnecessary administrative burdens and costs that do not meaningfully enhance taxpayer protection. Instead, these duplicative requirements can limit access to qualified tax professionals—particularly for Oregon taxpayers who rely on experienced EAs to navigate increasingly complex federal and multistate tax issues. In today's environment, where remote services are common and taxpayers frequently have filing obligations across multiple jurisdictions, regulatory consistency is essential to maintaining access to high-quality professional assistance.

SB 1510A also sensibly allows EAs to hire and supervise staff without requiring each individual to obtain separate licensure or registration. This aligns with how professional tax practices operate under federal oversight and allows firms to scale responsibly while maintaining accountability through the licensed professional who ultimately supervises and signs the work. This model preserves consumer protection

while improving operational efficiency and reducing unnecessary barriers to entry for support staff.

Importantly, the bill promotes parity between Enrolled Agents and other credentialed tax professionals by recognizing that EAs are already subject to a robust federal licensing and disciplinary regime. By eliminating redundant state requirements, SB 1510A will reduce compliance costs, enhance taxpayer choice, and ensure that Oregonians retain access to highly qualified representation before the IRS and in complex tax matters.

For these reasons, I respectfully urge the Legislature to pass SB 1510A. Doing so will maintain strong consumer protections while modernizing Oregon's regulatory framework to reflect the reality of federally regulated tax practice and the needs of today's taxpayers.

Thank you for your consideration and for the opportunity to provide testimony in support of this important legislation.

Sincerely,

Zachary Hellman, EA, CFE, LTC (1924222-C)  
Los Angeles, CA