

Written Testimony in Strong Opposition to SB 1510 (A-Engrossed)

Sections 13–18

Chair and Members of the Committee:

I respectfully urge you to remove or reject Sections 13–18 of SB 1510. These provisions substantially weaken Oregon's tax preparer licensing standards and reduce consumer protections.

Under current law, enrolled agents must demonstrate competency in Oregon tax law by passing a state examination. SB 1510 eliminates that requirement and explicitly prohibits the State Board of Tax Practitioners from requiring any Oregon examination or any Oregon continuing education.

The federal enrolled agent credential tests federal tax law—not Oregon-specific law. Oregon's tax system contains unique credits, residency rules, modifications, and pass-through taxation provisions that are not covered in the federal examination. Eliminating Oregon testing removes a critical safeguard.

The bill also exempts enrolled agents and their employees from key regulatory limits. Unlike licensed Oregon tax consultants—who are restricted in the number of aides they may supervise—enrolled agents would be able to supervise an unlimited number of employees without requiring those employees to meet Oregon education or examination standards.

At the same time, the bill grants enrolled agents full authority to prepare Oregon returns and represent taxpayers before the Department of Revenue, equivalent to a licensed Oregon tax consultant.

This creates a lower regulatory tier:

- No Oregon exam
- No Oregon continuing education
- No supervision limits
- Full professional authority

If Oregon's licensing standards exist to protect taxpayers—and they do—those standards should apply consistently. SB 1510 instead weakens them.

These changes are not technical adjustments. They are substantive deregulation embedded in a broader tax bill.

For these reasons, I strongly urge you to oppose or remove Sections 13–18 of SB 1510.

Thank you for your consideration.