

Sandee Tharp, Written Statement
RE: Statements In Opposition of the Enrolled Agent Parity
Proposal: SB1510 A
Before the House Committee on Revenue

Monday, March 2, 2026 Good afternoon, Chair Nathanson and Committee Members,

My name is Sandee Tharp. I am writing today as a Licensed Tax Consultant with 24 years of experience in this industry. I began my career as a Preparer, and over two decades, I have seen firsthand how the complexity of Oregon's tax code can trip up even the most well-intentioned professionals.

I wish to express my strong opposition to SB1510 A.

In my practice, I frequently act as the "clean-up crew." I have assisted numerous clients whose Oregon returns were filed with significant errors by professionals who lacked a grasp of our state's specific statutes. This includes Enrolled Agents (EAs) who, while highly skilled in federal law, were unfamiliar with the nuances that make Oregon unique.

Federal expertise does not automatically translate to state competency. When a return is wrong, the taxpayer bears the brunt of the "Interest and Penalties," stomach-turning letters, the delayed refunds, and the immense stress of audit. The current Oregon-specific testing isn't just a hurdle; it's a crucial safety check for the public.

Since the 1970s, Oregon has maintained that if you charge a fee to prepare a state return, you must prove you understand Oregon law.

SB1510 A suggests that federal credentials are "good enough," ignoring that the IRS does not test on Oregon-specific credits, subtractions, or our unique "Kicker" system, which are frequently misunderstood and miscalculated by preparers who do not educate themselves. SB1510 A seems to infer that because Enrolled Agents find a 50-question exam on basic taxation difficult, we should throw out the requirement for them.

As proposed, SB1510 A would allow unlicensed, unregistered individuals to prepare Oregon returns under an EA's supervision without any direct oversight from the Board. This essentially creates a "ghost-preparer" loophole where the person actually doing the math is invisible to State regulators.

We are talking about the financial well-being of Oregonians. Softening these standards doesn't "streamline" commerce. It erodes the accountability that has protected Oregon taxpayers for fifty years.

I respectfully ask this committee to reject the SB 1510 A as it is written today. Let's keep the "Oregon" in Oregon tax preparation.

Thank you for your time and for the opportunity to share my professional perspective.

Sandee Tharp, Oregon Tax *Consultant*