

Submitter: Jack Mao
On Behalf Of:
Committee: Senate Committee On Finance and Revenue
Measure, Appointment or Topic: SB1510

Jack Mao, E.A. 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

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

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

In my practice, I work with a lot of immigrants, low-income taxpayers, and college students.

As one of the few tax professionals specializing in taxation issues for college students in the country, I have routinely helped especially low-income students and their family from all across the country, including Oregon, secure four- to five-figure tax savings. It's important that these Oregonians are able to seek specialized tax services like mine, and especially if they are temporarily away from Oregon. Restrictions on Enrolled Agents practicing in Oregon would present significant burdens on Oregonian taxpayers and may force more taxpayers to seek the services of uncredentialed, unscrupulous, and ghost preparers, defeating the purpose of Oregon's consumer protection laws.

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

Sincerely,
Jack Mao, E.A.
Owner of Jack Mao Tax Services Corp
Palo Alto, CA