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Statements In Support of the Enrolled Agent Parity Proposal in the -2 amendment to SB 1510
Before the Senate Finance and Revenue Committee

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 is currently before the Legislature.

Oregon is the only state that requires federally licensed enrolled agents to pass a separate state exam each and every year and limits our ability to supervise our 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.

My clients in Oregon are small business owners who provide affordable services to their communities. They have small profit margins, so affordable tax preparation and representation are very important to them. They have told me that the costs of a CPA firm are typically outside their budget. They have chosen my company because I can deliver quality service at a price they can afford. The additional costs Oregon imposes on me mean I will need to significantly increase fees without the relief in the proposal under consideration. I respectfully urge your support for this common-sense proposal to improve taxpayer access while maintaining appropriate oversight.

Sincerely,
Kevin L. Kelly, BS, MBA, EA, CTEC, NTPI Fellow
Member CSEA, NAEA