



Oregon

Tina Kotek, Governor

Board of Tax Practitioners

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February 24, 2026

Representative Nathanson, Chair
Representative Reschke, Co-Chair
Representative Walters, Co-Chair
House Committee on Revenue

Re: SB 1510 A

Dear Chair and Co-Chairs:

The Board of Tax Practitioners appreciates the opportunity to submit written testimony regarding SB 1510 A. The Board's statutory mission is The Board's Mission is - to Protect Oregon consumers by ensuring that Oregon tax practitioners are competent and ethical in their professional activities.

The Board provides licensure and oversight that is vital to the protection of our Oregon taxpayers. Established in the 1970's the board has long maintained regulatory oversight of individuals engaged in the preparation of personal Oregon income taxes for a fee, whether they are inside or outside of Oregon, unless they are a Certified Public Accountant (CPA), Public Accountant (PA), or an attorney. The Board also oversees applicants who are Enrolled Agents (EA). Enrolled Agents are tax professionals federally licensed through the U.S. Treasury Department. The board recognizes this credentialing by providing EAs a significantly shorter exam testing their knowledge of only Oregon tax law.

The -4 amendments that were adopted on 2/16 in the Senate Finance and Revenue committee would exempt EAs from the board's exam, allow them to hire unlicensed personnel to work under them without oversight, and remove the requirement for continuing education when they renew their license.

Oregon Tax Consultants and preparers undergo specific Oregon testing and training that EAs would be exempt from under the current SB 1510 A. If this bill does pass, the board believes that consultants will also look to become exempt from current requirements to hire only licensed or registered personnel, changing Oregon's precedent of requiring licensure or registration for any work done on personal income tax returns for a fee. These changes would dramatically affect the rights the board currently has to protect our Oregon taxpayers.

During the 2025 legislative session, [HB 2338](#) was successfully passed and created the Registered Tax Aide Program (RTA Program). The RTA Program is similar to an apprenticeship program and allows individuals to enter data on tax returns under licensed supervision, if they complete a 40-hour class (or equivalent) and apply for their registration. The EA exemption as written in SB 1510 A would negate the need for the RTA program and will further impair the board's ability to provide oversight and protection for Oregonians.

The potential implications for removing the currently required testing for enrolled agents are supported with the following information,

- The current examination pass rate for enrolled agents for the Oregon Examination is 59.9%. Of the 177 Enrolled Agent testers, 71 testers failed.

- Records from the last 10 years show that the Board reviewed 538 compliance cases of which approximately 80-90 cases were complaints regarding EAs. While some of these cases were minor, others were major. This is why the Board maintains the original statutes requiring EAs to test on Oregon tax knowledge.
- Removing the EAs licensure requirements as written in SB 1510 A would impact the board's right to assist Oregon taxpayers with their complaints as it would decrease the board's power to protect Oregon consumers.

The Board of Tax Practitioners recently prevailed in three legal actions related to the statutory exemption of Enrolled Agents from state licensure requirements. As a result of these lawsuits, the board was required to request an increase in expenditures limitations at the [Joint Subcommittee on General Government](#) on January 13, 2026. As for the board's fiscal impact, this would result in a loss of revenue for the board from the examination fees and from individuals who might have sought licensure but currently work under an EA. This would reduce the board's revenues by \$140,000 to \$145,000 as early as 2027-29 and forward.

Thank you for your time and consideration.

A handwritten signature in black ink, appearing to read 'Laura Ayars', is positioned above a thin horizontal line.

Laura Ayars
Executive Director

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