

Submitter: Edward Moore  
On Behalf Of: Enrolled Agent Parity Proposal in the -  
Committee: Senate Committee On Finance and Revenue  
Measure, Appointment or Topic: SB1510

[EAs Name] 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

Feb 12, 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.

Living in a town with a military base (Fort Sill, Oklahoma) I have firsthand seen the struggles of these Oregon Military Members who have difficulty finding licensed tax professionals that can serve their needs while they serve us defending our country. These taxpayers are refused from many tax services as the tax professional is not specifically licensed for their tax preparation, While I have paid hundreds of dollars

solely to get Oregon licensed to serve these clients, the barriers for most to do a handful of Oregon citizens returns makes the situation uneconomical. I respectfully urge your support of this common-sense proposal to improve taxpayer access while maintaining appropriate oversight.

Edward M. Moore  
Enrolled Agent  
Oregon Licensed Tax Consultant  
Lawton/Fort Sill, Oklahoma