

Submitter: Mandala Lakey  
On Behalf Of:  
Committee: Senate Committee On Finance and Revenue  
Measure, Appointment or Topic: SB1510  
Mandala Lakey, EA - Written Statement - 2/11/26

Statement 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 credentialed Enrolled Agent who represents a small handful of Oregon taxpayers. I am writing to ask for your support of the Enrolled Agent Parity Proposal in the -2 amendment to SB1510 currently before the Legislature.

Oregon is the only state that requires federally credentialed 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. The proposal 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.

I am based in Northern California, and do not take any action to try to obtain Oregon clients. Some of my long-term clients have moved to Oregon, some have temporary jobs in Oregon, some have rentals in Oregon, and it is helpful for these clients to have long-term consistency in their tax representation. Currently, if a new client calls, I decline to engage if they have any Oregon business. I also do not charge for Oregon tax return because of this in order to not make my clients be harmed by this law. (I have an email from the Oregon Board of Tax Preparers that states this is acceptable.)

I respectfully urge your support of this common-sense proposal.

Sincerely,  
Mandala Lakey, EA  
President, Kind Nerds Inc  
Arcata, CA