

Carol Brooks, EA, Written Statement

February 10, 2026

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

I have lived in Oregon and have been licensed in Oregon since 1974, first as a preparer and subsequently as a consultant. I earned my enrolled agent's certification in 1990 yet Oregon Department of Revenue does not recognize this additional license. The last many years I've learned of the obstacles the Board has demanded of tax professionals living outside Oregon. During my career I've had many taxpayer clients who either have moved to another state and wish for me to continue their work or find a more local tax professional. These out-of-state enrolled agents should be able to represent their clients fully, whether it's an Oregon Full-year, Part-year or Nonresident without additional requirements. Oregon should understand this profession has been aging out and all taxpayers need competent services.

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

Sincerely,  
Carol Brooks, EA 46040, LTC 2220-C  
Jacksonville, Oregon