

Jay Warthen, Written Statement

RE: Statements In Opposition of the Enrolled Agent Parity

Proposal: SB 1510 A

Before the House Committee on Revenue

Monday, March 2, 2026

Chair Representative Nathanson, Vice Chairs, and Members of the Committee:

For the record, my name is Jay Warthen. I am a licensed Oregon tax practitioner and the owner of a tax consulting firm. I submit this testimony in opposition to SB 1510-A.

My concerns are informed by more than fourteen years of professional experience in tax preparation and consulting. I began my career as a preparer and advanced into a consulting role before establishing my own firm. Over the course of my practice, I have worked with numerous Oregon taxpayers whose returns were prepared incorrectly, including returns prepared by federally credentialed professionals. These errors have resulted in penalties, interest, delayed refunds, and significant stress for taxpayers who reasonably believed they were receiving competent, compliant services.

Oregon-specific testing and oversight exist to address exactly these risks. Oregon tax law contains provisions, credits, and administrative requirements that differ materially from federal law. The Oregon Board of Tax Practitioners was established by the Legislature as a consumer protection agency and has, for decades, required licensure and regulatory oversight for individuals who prepare Oregon personal income tax returns for compensation. Its standards are designed to ensure that anyone preparing Oregon returns for a fee demonstrates competency in Oregon law, regardless of where they reside, unless they are otherwise exempt under statute.

The Board has already taken a measured and balanced approach with respect to Enrolled Agents. It recognizes the federal credential by requiring a substantially shorter examination focused solely on Oregon tax law, rather than duplicating federal testing. This approach respects federal licensure while preserving Oregon's responsibility to ensure that those preparing Oregon returns understand Oregon-specific requirements.

SB 1510-A would significantly weaken this approach. By eliminating Oregon-specific examination and continuing education requirements for Enrolled Agents, and by allowing unlicensed and unregistered individuals to prepare Oregon returns under supervision without meaningful state oversight, the bill would reduce accountability at precisely the point where Oregon consumers are most affected.

The accuracy and integrity of Oregon tax preparation directly impact taxpayers, state revenue, and public trust. For these reasons, I respectfully urge the committee to reconsider the amendments contained in SB 1510-A and to preserve Oregon's established system of taxpayer protection and professional accountability through the Oregon Board of Tax Practitioners.

Thank you for your time this afternoon.