

March 24, 2025

The Honorable Nathan Sosa, Chair
House Committee on Commerce and Consumer Protection
900 Court Street, NE, H-280
Salem, Oregon 97301

RE: Opposition to HB 2338

Dear Chair Sosa, Vice-Chairs Chaichi and Osborne, and Distinguished Members of the Committee,

On behalf of the National Association of Enrolled Agents (NAEA) and the more than 65,000 enrolled agents we represent, I respectfully submit this letter to express our opposition to HB 2338. While the bill proposes an entry-level tax preparation position, this measure will not address Oregon's growing need for qualified tax professionals.

We strongly support the need for trained and reputable tax preparers as a critical safeguard for American taxpayers. Beyond consumer protection concerns, taxpayers must have access to trusted professionals to help them meet their tax filing and payment obligations. Unfortunately, the current regulations set by the Oregon Board of Tax Practitioners (OBTP) have contributed to the shortage of tax preparers available to serve Oregon residents.

The requirements outlined in HB 2338, particularly the proposed education mandate, create unnecessary barriers without addressing the core problem. Most enrolled agents (EAs) and licensed tax consultants agree that this proposal is ineffective. Moreover, this requirement exacerbates an existing inequity—CPAs in Oregon face no restrictions on hiring individuals, even those without education or experience, to assist with tax returns under their supervision.

Under current Oregon law, enrolled agents cannot hire unlicensed individuals to advise or assist in preparing tax returns under their supervision. In contrast, CPAs can hire unlicensed individuals to perform similar tasks. This policy unfairly disadvantages EAs and disregards their extensive tax expertise and professional credentials. Enrolled agents undergo rigorous training, pass a three-part exam, complete a background check, and fulfill a continuing education requirement of 72 hours every three years. The U.S. Department of the Treasury federally licenses them and adheres to a strict code of professional conduct. EAs have unlimited rights to represent taxpayers before the IRS, making them highly qualified to oversee tax preparation services.

HB 2338 will not meaningfully address the shortage of tax professionals or improve consumer protection for Oregon taxpayers. Instead, it perpetuates a system that limits the ability of enrolled agents to expand their practices and better serve the public. As the regulatory body tasked with consumer protection, the Oregon Board of Tax Practitioners should focus on policies that enhance the quality and availability of tax preparation services rather than introducing measures that add little value and maintain an uneven playing field.

We urge the Committee to reject HB 2338 and consider alternatives that better support taxpayers and tax professionals.

Thank you for your time and consideration.

Sincerely,



Megan Killian, CAE,
Executive Vice President