



Oregon

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Testimony of Rachel Bradley, Vice-Chair
Oregon Board of Tax Practitioners

Chair Rep. Sosa, Vice-Chairs Rep. Chaichi, Osborne, and esteemed Members of the Committee: for the record, my name is Rachel P. Bradley. 2024 marks my 10th year as a practicing Licensed Tax Consultant in Oregon. Before that, I was a Licensed Tax Preparer in Oregon for 5 years, and before that, I worked for a CPA firm in California for 6 years. I am the President of ShoeBox Taxes in McMinnville, personally filing between 400 and 500 returns per season. This is also my ninth and final year serving on the Oregon State Board of Tax Practitioners, this year as the Vice-Chair. It is my great honor and privilege to testify before you today.

In her testimony, my colleague Ms. Kardokus has outlined our work on this exciting program. I don't want to repeat anything she has said. Instead, I would like to outline three areas where this program will provide a win-win-win for the great state of Oregon.

Point one. As Ms. Kardokus mentioned, we need more tax practitioners. I can stand here and give you numbers. Given my career choice, I obviously like numbers, and I'm good at them. The numbers don't tell you the story. All industries are getting hit with declines in qualified workers. Healthcare. Food service. Manufacturing. I don't know if our shortage is any more unique or more of a crisis than any other industry. But I do know that the board has come up with a solution for our little corner of the country. We've found a solution that encourages more people to work in this industry, without lowering our standards for excellence to protect Oregon taxpayers. We don't just want warm bodies, we want qualified people who help Oregonians solve their tax issues. This program does exactly that.

Point two: a pivot in learning methods. We've known for almost half a century that different people learn differently. Yet even today, most classroom learning is done almost exclusively through lectures. Depending on which expert you trust, anywhere from a quarter to more than half of the population doesn't learn this way. I've been teaching the 80-hour class to prepare students to sit for the Oregon Tax Preparer's exam for over a decade. Every year, at least half of my students do great in class, and then struggle with the exam, because they never get a chance to actually prepare taxes. They're not allowed to, according to Oregon state law.

I sympathize with these students, because I'm one of those people who learns by doing. If I hadn't prepared taxes in California for 6 years before moving here, I doubt I would have passed the exam on my first try. Our proposed program addresses this real need that has been missing in our state model for decades, without risk to Oregonians, because the CTA level worker will be fully supervised by experienced tax professionals.

This leads to my third point: Work Opportunity. As the mother of a teenager, I see a changing world. The world I grew up in, the "graduate from high school, go to college, then get a good job" world doesn't exist anymore. And maybe that's not all bad. We're learning that the once strict pathway to success doesn't need to be so narrow. Maybe internships, apprenticeships, and other work-study programs can be great opportunities for a lot of people. This program is a tremendous opportunity for young people, and can jump-start a new generation into this exciting career path. Of course, I and my colleagues hope that many will continue in the tax preparation business, become Licensed Tax Preparers and then Licensed Tax Consultants, just like we did. But I see a bigger picture, where young people can work toward other careers, including accountancy, finance, economics, actuarial science, and dozens of related careers.

This is really a win-win-win-win for Oregon. We urge you to support HB 2338, not just for tax practitioners; for Oregonians.

Thank you for your time. I am happy to answer any questions you might have.