

**Before the House Committee on Commerce and Consumer Protection**

**February 25, 2025**

**HB 2338**

Testimony of

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Owner of Mt. View Tax Service

Chair Rep. Sosa, Vice-Chairs Rep. Chaichi, Osborne, Members of the Committee, for the record, my name is Amanda Durnez, and I am a Licensed Tax Consultant and Enrolled Agent. I am writing in support of House Bill 2338, which proposes the creation of a Certified Tax Aide (CTA) program aimed at providing aspiring tax professionals with hands-on experience while they learn.

As a licensed tax professional, I have dedicated 15 years to the Oregon tax industry. My career began when I successfully pursued my Licensed Tax Preparer designation and was hired at Mt. View Tax Service, the business my grandmother founded in Sandy, Oregon, in 1972. In 2017, I assumed ownership of Mt. View Tax Service and continue to operate the business to this day.

My journey in the tax field was profoundly shaped by my grandmother, who was both a mentor and a strong advocate for my development. She hired me in my early 20s, and under her guidance, I quickly pursued my tax license. She not only paid for my coursework and testing fees but also provided me with hands-on experience by giving me mock tax returns to work on. This practical training, which helped me understand complex tax concepts, ultimately gave me the confidence to pursue my Enrolled Agent credentials and later become a Licensed Tax Consultant. Although my grandmother passed away three years ago, the legacy of her business continues to thrive.

Unfortunately, my story is strikingly unique in Oregon's tax industry. Many of my peers who obtained their licenses have struggled to find positions that provide the hands-on training they need. Most have ended up in corporate environments where they are trained to use tax software without developing a true understanding of tax principles. As a result, many of these individuals leave the profession within just a few years. I am one of the few of my cohort who remains in business today.

Oregon has some of the most stringent tax professional licensure requirements in the

nation. While these high standards are essential in producing knowledgeable and responsible practitioners, they do not provide the hands-on experience that is vital for truly understanding tax preparation. Without my grandmother's mentorship and the real-world exposure she provided, I would not have had the practical skills necessary to succeed in this field.

House Bill 2338 provides a solution by creating a lower-level program that would allow aspiring tax professionals to gain valuable, real-world experience while still earning a living. The CTA program would provide an opportunity for individuals to learn under the supervision of a Licensed Tax Consultant and gain practical exposure to the work that is often missing from traditional coursework. This type of hands-on training will better equip them to succeed as tax professionals and help address the growing need for well-trained practitioners in Oregon.

As a long-time Licensed Tax Consultant, I firmly believe that the introduction of the CTA role will benefit both the profession and consumers. It will help build a sustainable avenue for training future tax professionals, ease the workload for Licensed Tax Consultants, and ensure that taxpayers have access to well-trained, competent practitioners. If this bill passes, it will serve to strengthen the Oregon tax industry and contribute to the continued success of our profession.

Thank you for considering my testimony in support of House Bill 2338.