

Date of Hearing: April 21, 2022

ASSEMBLY COMMITTEE ON RULES

Ken Cooley, Chair

SCR 87 (Nielsen) – As Introduced March 14, 2022

**SENATE VOTE:** 38-0

**SUBJECT:** Enrolled Agents Day.

**SUMMARY:** Recognizes April 15, 2022, as Enrolled Agents Day to commemorate the contributions that California's professional enrolled agents have made for 50 years to taxpayers, businesses, and tax agencies. Specifically, **this resolution** makes the following legislative findings:

- 1) The enrolled agent profession was created in 1884 at the end of the Civil War to represent citizens before the United States Treasury Department. Since that time, the profession has evolved with today's enrolled agents being high-level tax practitioners licensed by the Internal Revenue Service, thus guaranteeing the highest standards of tax expertise.
- 2) In 1972, a group of enrolled agents formed the founding chapter of an organization dedicated to enrolled agents in Los Angeles. Within one year it was the largest organization of enrolled agents in the nation and was the basis for what would later become the National Association of Enrolled Agents. Seven years later, the California Society of Enrolled Agents was formed.
- 3) Enrolled agents have been at the forefront of effective tax administration, working with both federal and state tax agencies to ensure taxpayers comply with tax laws. Enrolled agents assist taxpayers and business entities with the preparation of the many required tax forms as well as more complex issues like audits, liens, levies, appeals, and collections. Enrolled agents have been an important asset to taxpayers and tax agencies in California.
- 4) Their knowledge, professionalism, and integrity make the enrolled agent "America's Tax Expert."

**FISCAL EFFECT:** None

**REGISTERED SUPPORT / OPPOSITION:**

**Support**

California Society of Enrolled Agents (CSEA)

**Opposition**

None on file

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