



**Date:** February 12, 2015  
**To:** Senate Education Committee, Chair Roblan and Members  
**From:** Laurie Wimmer, OEA Government Relations Consultant  
**RE:** SB 122 [Class Supplies Tax Credit]

Thank you for the opportunity to comment on the proposed \$250 tax credit in each of the next five tax years for private, parochial, or public school teachers and parents. On behalf of my 42,000 members in Oregon's schools and community colleges, I am here to express our concerns with the bill, which perhaps may be surprising to some of you.

I am proud to say that my members do regularly contribute an average of \$900 a year out of pocket to enhance their students' educational experience. In addition, they created some years ago a foundation to which they contribute money so that students in need may receive a pair of eyeglasses, a winter coat, or, just last year in one case, a cochlear implant. It is not that they don't deserve some reimbursement for their generosity; they do. It is only that a tax credit that offsets some of their altruism is not their highest priority. Adequate funding for their students' education is.

What our members want:

- Class sizes small enough to offer individualized attention to all students.
- The restoration of electives, enrichments, and activities that inspire our students.
- The end to heavily scripted curricula and high-stakes testing and labeling.
- Time to collaborate with their colleagues, to fine-tune their craft, to plan.
- The end to the affliction of poverty that causes their students to experience hunger, hurt, and homelessness.
- Respect for their expertise and an end to top-down micromanagement.
- Universal full-day kindergarten across the state.
- Safe and healthy buildings that are not overcrowded and outdated technologically.

When Oregon experienced the most recent recession and its aftermath, 5,000 educators in Oregon lost their jobs. We are beginning to climb out of the devastation that our students suffered, but we're not there yet. To maintain K-12 would need a two-year budget appropriation of \$7.5 billion, yet the very-supportive Ways and Means co-chairs can find just \$7.26 billion at this juncture. We are not there yet. We have heard many stories from our members as a part of our class size campaign over the past two years -- of unsustainable, educationally harmful practices, such as 60 kids in a Beaverton biology class, which curbs the kinds of labs that may safely be conducted or 38 kids in a kindergarten class in southern Oregon, assigned to a first-year teacher. A \$250 tax credit will not solve their problems, however well-intentioned the idea.

Rather than add to the overall General Fund insufficiency that creates conditions wherein districts may again face the need to RIF some staff, our members would rather that Oregonians work together to ensure that there exist sufficient resources to optimally fund schools, and not create yet another credit added to Oregon's 372 existing tax breaks. In the alternative, if this idea rises to the top of legislators' priority list, we would urge the pairing of a tax-break cancellation of similar value but a lesser purpose, to ensure revenue neutrality.

Thank you for considering our perspective.