



**SB 1035 Creates personal income tax subtraction for adopting dogs and cats from animal rescue entities.**

Testimony for Senate Committee on Finance and Revenue –4.5.2017 Edith Rusch

Chair Haas and members of the Senate Committee on Finance and Revenue:

This measure seems to have nine lives! On February 8th, Tax Fairness Oregon testified against SB 326, a bill that requested a \$100 tax credit for adopting dogs and cats from shelters 2.8.2017. Today you are asked to consider a rewritten and renumbered bill that asks for a \$200-400 tax subtraction for adopting shelter animals. In our view, none of the factors that led to our earlier objections have changed. In February, Senator Olson shared heart-wrenching photos of animals and noted Gandhi's view that the greatness and morality of a nation is judged by how it treats its animals.

We ask you to consider theologian Dietrich Bonhoeffer's view:

***"The ultimate test of a moral society is the kind of world it leaves to its children."***

Legislators have given Oregon's children a Quality Education Model that is only a 'drawing board' concept, underfunded by \$2B. Our children have the shortest school year and school day in the nation. Just to put a more manageable dollar figure on this proposed legislation, one facility in Clackamas County recorded 260 adoptions in 2016, a potential reduction of \$52,000 in federal AGI. After adjusting for Oregon tax liability, we are talking about an additional day of schooling for 93 students in somebody's school district.

At some point, all the children in your district will reach adulthood—and voting age. How will they understand a decision that gave precious tax dollars to pet adoptions instead of investing fully in their potential?

**We read the bills and follow the money.**