



THE NONPROFIT  
ASSOCIATION OF  
OREGON

**Testimony of James White, Executive Director  
Nonprofit Association of Oregon**

SB181  
February 14, 2017  
Senate Committee on Finance and Revenue

The Nonprofit Association of Oregon (NAO) opposes the passage of SB181.

NAO is a registered 501(c) 3 nonprofit organization representing over 1,465 Oregon nonprofit organizations and affiliate members which provide assistance to the nonprofit sector. Our members are located throughout the state and come from all areas of the nonprofit sector serving our communities, including education, health and human services, the arts, and environmental protection. NAO's mission is to strengthen the collective voice, leadership and capacity of Oregon nonprofits to enrich the lives of all Oregonians. We do this by offering a wide range of support and capacity-building services, including helping nonprofits understand the relevant laws and regulations governing their work. NAO also engages in public policy advocacy. More information about our many programs and services can be found at [www.nonprofitoregon.org](http://www.nonprofitoregon.org).

We believe that the public, private and nonprofit sector work together across Oregon to create and maintain our vibrant civil society. We elevate our communities and we address the unmet needs of our citizens together. The nonprofit sector is well aware of how precious resources are to our communities. Our more than 1,465 members, and the vast majority of nonprofits, acknowledge their responsibility to be good stewards of the resources they receive through their tax-exempt status, whether those assets are obtained from government contracts, foundation grants or donations directly from the giving public. Oregon nonprofits accomplish incredible achievements with limited resources and despite increased demand for services in times of constrained budgets.

We oppose the changes to ORS 307.130 as proposed in SB181 for the following reasons:

1. The requirement of certain institutions seeking property tax exemption to file information returns that states the basis for their exemption claim in the terms described in the amendments suggested make no sense and we believe places an extraordinary burden on these institutions.