From: Ami Fox To: LRO

Subject: Section 11 SB 1527

Date: Sunday, February 4, 2018 3:06:11 PM

Chair Hass and members of the Senate Finance and Revenue Committee,

In reference to Section 11 of SB 1527, this committee should repeal the Oregon personal tax break on the income of business owners. This legislation, passed in a special session in 2013, primarily benefits the high earning businesses. We should be retaining all \$200 million per biennium to pay for our schools, funding for mental health services for our veterans, affordable housing, the list is long.

I am a teacher here in Portland Public Schools, our schools are hurting right now, we need to invest in our children with smaller class sizes, special education services, art and dance programs, technology training, and all of these services take money. Our homeless population is out of control, I look around and it looks like we live in a third world country, we need affordable housing, we need mental health services, we need rehabilitation services, we need a place to house our houseless.

I firmly stand in opposition of the Trump Tax Scam that just got rammed through at the federal level, I reject austerity measures that need to be put in place so the 1% can continue to not pay into the society that enriches them. SB 1527 needs to pass so we can have a more just, fair and equal society for all.

Respectfully, Ami Fox
 From:
 Ami Makena

 To:
 LRO

 Subject:
 SB 1527:

Date: Sunday, February 4, 2018 3:09:37 PM

 I say no to austerity measures so that the rich can once again have more, while the rest of us pay MORE and get less. Taxes are a redistribution of wealth so that we can live in a just, fair society where everyone has access to the American Dream.

• [1529]: Under today's law, a couple with \$17,000 of taxable income would be in Oregon's 9% tax bracket, while business owners would only pay 7% on that same amount of business income. In fact, business owners get tax breaks on the first \$5 million of income! The average couple is paying a higher tax rate than business owners with millions in income. The new Federal law adds even more benefits. This is not ok!

Ami Makena

From: Barbara Schulz

 To:
 LRO

 Subject:
 SB 1527

Date: Monday, February 5, 2018 1:51:03 PM

No more tax breaks for businesses! Vote against SB 1527 and save \$ 200 mio/biennium! Schools, social services and health care need that money!

Thank you!

Barbara Schulz

From: Ben Chatterton

 To:
 LRO

 Subject:
 SB 1527

Date: Monday, February 5, 2018 8:42:47 AM

Chair Hass and members of the Senate Finance and Revenue Committee,

In reference to Section 10 of SB 1527, this committee should repeal the business pass-through. This legislation, passed in a special session in 2013, primarily benefits the high earning businesses, which are arguably not small. We should be retaining all \$200 million per biennium, and putting it toward solving the housing crisis that plagues our state, especially in the cities, and funding more healthcare support for our most vulnerable.

Respectfully,

Ben Chatterton Portland DSA
 From:
 Celeste

 To:
 LRO

 Subject:
 Act on SB1527

Date: Sunday, February 4, 2018 11:47:01 AM

We have a great opportunity in this legislative session to save money for the Oregon budget!

Get rid of the Oregon personal tax break on the income of business owners in SB 1527. This will save \$200 million a biennium.

Don't allow the new business owners' tax break that Trump and Congress passed to apply to Oregon taxes. Disconnect in SB 1529—this will save another \$400 million a biennium.

This is one way to defend Oregon against the enormously unfair new tax legislation from Congress.

Respectfully,

Celeste McCollough Howard, 6525 NE Deer Run St, Hillsboro 97124.

From: Charlotte Maloney

 To:
 LRO

 Subject:
 SB 1527

Date: Sunday, February 4, 2018 9:01:56 AM

Dear Senate Revenue Committee:

I believe that the tax system should be fair- we should each pay our fair share.

I previously owned and managed a small business for 7 years with a business partner. Small business owners need to pay their share, too. They should pay at the rate as their employees.

I support eliminating the tax break as written in SB 1527.

Sincerely,

Charlotte Maloney 4391 Shadow Wood Dr Eugene, OR 97405
 From:
 CH White

 To:
 LRO

 Subject:
 SB 1527

Date: Sunday, February 4, 2018 6:47:53 PM

Chair Hass and members of the Senate Finance and Revenue Committee,

In reference to Section 11 of SB 1527, this committee should repeal the Oregon personal tax break on the income of business owners. This legislation, passed in a special session in 2013, primarily benefits the high earning businesses. We should be retaining all \$200 million per biennium to aid the 99% of the Oregon population that doesn't receive any benefit from this costly giveaway. Our school's are running on shorter days per year & with crowded classrooms, our infrastructure needs repairs, and there isn't enough affordable housing. The wealthy don't need subsidizing, Oregonians do.

Respectfully,

Christine Homitsu White 4316 Se 26th Ave. Portland OR 97202-30915 From: Christine Yun

 To:
 LRO

 Subject:
 SB 1527

Date: Sunday, February 4, 2018 1:42:49 PM

Please do not allow the personal tax break on business owner income. Doing so adds \$200 million per biennium to the State budget for needed funds.

Sincerely, Christine Yun 1915 SE Alder St. Portland, OR 97214 From: Dan Pape
To: LRO

Subject: regarding SB 1527

Date: Monday, February 5, 2018 11:16:50 AM

Dear Chair Hass and members of the Senate Finance and Revenue Committee,

In reference to Section 10 of SB 1527, this committee should repeal the business pass-through. This legislation, passed in a special session in 2013, primarily benefits the high earning businesses, which are arguably not small. We should be retaining all \$200 million per biennium to help our education system and fix infrastrucure.

thank you very much, Dan Pape Portland, OR 97217 From: Elsa Porter
To: LRO

Subject: SB 1527 Corrected message.

Date: Sunday, February 4, 2018 2:55:43 PM

I mistakenly left NOT out of the first sentence in my previous email. Please correct as below:

Please do NOT approve this bill. It creates an unconscionable tax benefit for the already wealthy among us, or for anyone who figures out that they can cut their taxes by incorporating as a business. What is fair about a doctor or lawyer or daycare provider or any other "business" paying less than their employees by simply "passing through" their profits to their personal income to be taxed in Oregon at 7% instead of the 9% their unincorporated employees pay? This loophole has already cost the state \$200 million, just when the legislature has been looking for more revenue for schools and health care and other public services.

Even worse would be to tie this egregious Oregon law to the recent Federal tax cut. SB 1529 would cost us another \$400 million, or two and a half weeks of school per year, or a big pay down on the PERS liability—all these essential state expenditures that must be covered by our taxes. Taxes should be fair. It is not fair to tax personal income in Oregon in this way.

Elsa A. Porter 2309 SW First Ave. #742 Portland, OR 97201 503-796-6890 porterelsa@gmail.com

Elsa Porter porterelsa@gmail.com