#### February 4, 2018

To: Oregon Senate Finance and Revenue Committee, <a href="mailto:lro.exhibits@oregonlegislature.gov">lro.exhibits@oregonlegislature.gov</a>

Chair Hass and members of the Committee

I am Clair Klock for Corbett, Oregon. I urge the committee not to pass SB1527 Section 11 in spite of any -# amendments

- No one should not be except from income tax just because they are business owner. Everyone should be equal.
- Don't allow the new business owners tax breaks that Congress passed to apply to Oregon taxes
   this will save \$400 million a biennium
- Get rid of the Oregon tax break on the business income as well this will save \$200 million.
- This saving could add two and a half weeks of school a year? Pay down the PERS liability? Staff up our underfunded departments? Reduce tuition at state colleges?
- This is just one small way to address income inequality.

From: kflagstad@comcast.net

To: LRO

Subject: SB 1527 and SB 1529

**Date:** Monday, February 5, 2018 3:50:53 PM

### To the Finance and Revenue Committee:

I am writing to express my strong opposition to SB 1527, drafted to give a special tax break to business owners. Not so long ago, owners expected their businesses to make it in the free enterprise system—not by getting lower tax rates than what their employees pay. But this so-called "pass through" giveaway may give an extra \$200 million per biennium to business owners. This giveaway should be eliminated by the Finance and Revenue Committee.

I also oppose SB 1529, which is even more expensive—the Trump business owner tax break for 2018. I understand that if we let this federal tax break apply in Oregon, the combined bills, SB 1527 and SB 1529, could cost the state at least \$500 million. Please do the right thing and stop these two bills now and keep it fair for all Oregon taxpayers.

Karen Flagstad 4619 SE 44th Ave. Portland, OR 97206 From: Roberta Hall
To: LRO

Subject: SB 1527 AND SB 1529

**Date:** Monday, February 5, 2018 10:33:12 AM

To: Senate Committee on Finance and Revenue

Re: Discussions of SB 1527 and 1529

From: Roberta Hall, 620 NW Witham Corvallis, OR, District 16, rlhall@peak.org

I am writing to ask you to consider disconnecting Oregon from certain provisions of the federal tax law that would reduce the income that the state needs. This past year Oregon faced a revenue shortfall that resulted in considerable effort to fund a number of healthcare services that the legislature believed needed funding. Ultimately, Measure 101 received popular approval and kept health care funding for many children and adult low income residents. This solution was good for Oregon, but we do not wish to repeat the experience—we wish to plan ahead. Using SB 1527 and 1529 could help us do that.

The federal government has offered reductions in taxes for some tax-payers—but not all and some impact our state taxes. Oregon's needs for healthcare, for education, and for general social services still exist and we need to use the resources we have to meet them. Disconnecting from the federal tax reductions and using that money within our budgetary system would help us address what was often said during the M 101 campaign: that we in Oregon should find the funds for health care without temporary taxes. We need long-term solutions.

Thank you for your consideration!

 From:
 Robin B

 To:
 LRO

 Subject:
 SB 1527

Date: Monday, February 5, 2018 2:33:36 PM

# Senate Revenue Committee,

I'm writing to strongly urge you to be FAIRER about pass-through business income this session. Just because some of us are business owners, does not mean we should get special treatment on tax breaks, because business owners generally do better than the people who work FOR them, anyway. We're all in this together and so we should ALL be treated the same.

Example: You could find savings of \$200 million by getting rid of the tax break on business INCOME.

And, if you also don't allow the new business owners' tax break that Congress just passed to apply to Oregon taxes—this will save us another \$400 million per biennium!

Together, just these two small changes could save us \$600 million for the work the state really SHOULD be doing. And that's not chump change! Add this to other tax changes to address income inequality and then we're really cooking with gas!

Sincerely, Robin Bloomgarden From: Ruth Duemler

 To:
 LRO

 Subject:
 SB 1527

**Date:** Monday, February 5, 2018 9:56:35 AM

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.

Ruth Duemler

From: Stan Hoffman

 To:
 LRO

 Subject:
 SB 1527

**Date:** Monday, February 5, 2018 3:47:43 PM

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.

Thank you,

Stan Hoffman

Portland

From: Steve Cheseborough

To: LRO

**Subject:** Section 10 of SB 1527

**Date:** Monday, February 5, 2018 12:07:50 PM

## 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 primarily benefits high-earning businesses. We should be retaining all \$200 million per biennium for state services. Or if you really want to give it back to taxpayers, give it to people who need it, not the wealthy. Thank you.

Respectfully,

Steve Cheseborough Portland

From: Tren Haselton

 To:
 LRO

 Subject:
 SB 1527

**Date:** Monday, February 5, 2018 1:59:37 PM

Engage in real tax reform by eliminating tax breaks and loopholes instead of adding them in name of reform.

Respecfully, Tren Haselton 6423 SE 34th Ave Portland, OR 97202 503-481-5347 From: Virginia Feldman

To: LRO

**Subject:** oppose SB 1527 section 11

**Date:** Sunday, February 4, 2018 4:13:44 PM

#### Dear Senate:

As I do not have a Senator, due to Sen. Devlin;s stepping down: please hear my request:

Let's rid Oregon of the personal tax break on income of business owners in SB 1527. Doing this would save \$200 million

in 2 years. Everyone should pay the same taxes on the same income. We shouldn't continue to allow 99% of the benefit of a tax break to go to people making OVER \$100,000--of which I am one!--bu shouldn't be! Instead, we should take this small opportunity to do a bit for income equality. Our Oregon values are that EVERYONE is taxed the same. Why should a couple with X dollars in taxable income pay 9%, but a business with the same 'business income' pay only 7%?

We should *eliminate*, not maintain, the reduced rate for 'pass-through' businesses. Why is any individual business or owner class better than the rest of our citizens? Business owners should make it based on their business skills, not on the Oregon tax code.

The new Federal Tax law makes it even worse: please don't allow this national new business owners' tax break apply to Oregon. What Trump & his Congress recently passed is what I term:' Robin-Hood-in Reverse': So the Oregon Senate must disconnect these two in SB 1529. Oregon would then save another \$400 million/2 years.. What we could do with that!

Thank you for your attention,

regards,

Dr. Virginia Feldman 11230 SW Collina Ave \ Portland, Or 97219 -7835 503 901 7329 cell From: Walter Hellman

To: LRO

Subject: SB 1527 and SB 1529

**Date:** Monday, February 5, 2018 2:39:56 PM

## Dear Committee Members,

I can hardly believe that in these times of failing public services and record high business profits, that consideration would even be given for further tax breaks for business.

As I'm sure you know, business taxes have steadily been cut already so they are now providing less than half the percentage of revenue collection that they used to.

Measure 97 wasn't passed. Everyone said they would work to get more revenue from business. So instead we are considering more tax breaks for business. Please give the public a break instead!

Please create legislation so that business income cannot be taxed at a lower rate than personal income. You have the opportunity to do this with SB 1527 and 1529 by the amendment process.

I just got back from teaching a class at our local public school even though I am retired. This is because people are not going into and staying in teaching. Let's get real and not extend more breaks to business. This means not extending the provisions of the recently passed federal tax bill regarding business tax cuts to Oregon taxes at all.

Thank you for your consideration.

Walter Hellman 2451 SE Clover Ct. Hillsboro, OR 97123 503-648-6361