

From: Elsa Porter
To: [LRO](#)
Subject: SB 1529
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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