

**From:** lienjud@aol.com  
**To:** [LRO](#)  
**Subject:** re SB 1529  
**Date:** Monday, February 5, 2018 7:50:32 PM

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Chair Hass and members of the Senate Finance and Revenue Committee,  
The legislature should disconnect from the Internal Revenue Code as it pertains to the pass-through business tax break. I urge you to not allow the new business owners' tax break that the GOP passed to apply to Oregon businesses. This would retain an estimated \$400 million per biennium.

- How should the \$600 million a biennium saved for the General Fund by these two actions be spent? Two and a half weeks of school a year? Staff up our underfunded departments? Reduce tuition? Reduce class sizes? Bolster foster care programs? Expand renewable energy? Expand transportation? Infrastructure programs?
- [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!
- Are you tired of hearing the owner class extolled as somehow better than the rest of us?
- We are tired of income inequality based on a rigged system-- time to stop subsidizing the wealthy!
- Time for Oregon to work for the 99%, not the wealthy, owner class!
- Why should owners get a tax break while employees do not?
- The reduced tax rate for certain owners of pass-through businesses is a flawed policy, and should be eliminated. This year! Sincerely,

Judith Lienhard, Portland Oregon