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To: Chair Barnhart, Members of the House Revenue Committee

From: Dr. Nancy Golden, Cultural Advocacy Coalition

Re: HB 4026-3, testimony in support

The Cultural Advocacy Coalition lobbies on behalf of Oregon's 1,400 cultural nonprofits statewide, for policies and funding which advance art, heritage, history and the humanities across Oregon.

I am writing today on behalf of the Coalition to support adoption of the -3 amendments to HB 4026.

The -3 amendments protect charitable giving, by out of state donors, by prohibiting the Department of Revenue from using charitable contributions or volunteer activities as a factor in determining residency in the state of Oregon, for purposes of assessing taxation.

Our cultural nonprofits depend on charitable giving to fuel Oregon's creative economy, revitalize main streets and contribute to the lives of Oregonians' through creative expression and civic engagement.

To sustain, and not harm, the cultural sector's many contributions to our communities and state, we urge adoption of the -3 amendments.