

Public Exposure (and Shame) for Tax Delinquents
SB 523
Senate Committee on Finance and Revenue, 2/21/2019

We applaud Senator Betsy Johnson for sponsoring this bill to make public the names of Oregonians who are seriously delinquent in paying their state taxes. With this measure we join more than half our fellow states in using public shame to press citizens into paying their taxes—after a long series of earnest and costly efforts have failed.

California successfully names and shames individuals and corporations who owe at least \$100,000 in state taxes. Most other states post the names of taxpayers whose unpaid debt is more than \$20,000. Oregon has relied on paying debt chasers to go after these scofflaw citizens. Adding shame to our arsenal of persuasions is long overdue.

In our democracy, the costs of the common welfare are met by individuals and businesses who pay their fair share of taxes, which means in proportion to their ability and according to the same rules. By keeping secret how much they pay—or have not paid—or their taxable income, their social debt is not known. That is not fair.

We look with envy on the Finnish practice of making public annually the taxable income of every person in Finland. The result is that they celebrate the successful rich who pay their share of taxes. Those, in turn, properly thank the society that made their success possible: it's not what is paid, it's what is given in return.

That philosophy would make the work of this Committee less difficult.