



The League of Women Voters of Oregon is a 99-year-old grassroots nonpartisan political organization that encourages informed and active participation in government. We envision informed Oregonians participating in a fully accessible, responsive, and transparent government to achieve the common good. LWVOR Legislative Action is based on advocacy positions formed through studies and member consensus. The League never supports or opposes any candidate or political party.

March 19, 2019

To: [Senate Committee On Finance and Revenue](#)
Chair [Senator Mark Hass](#)

Re: [SJR 23](#) – Proposing amendment to Oregon Constitution relating to use of excess revenue –
Oppose

The kicker is not listed in the Tax Expenditure Report, but it looks and acts much like a special and delayed tax expenditure on the personal income tax. The League of Women Voters of Oregon has a position supporting tax expenditures that serve a list of social and business functions. Accuracy or inaccuracy of state revenue forecasts is not on that list. Therefore, the League definitely supports re-examining the kicker.

The League also holds a position supporting a tax system that is flexible enough to adjust to social and economic changes, including population shifts.

Sixty years ago, the major problem for schools was constructing new buildings fast enough to accommodate the wave of baby boomers flooding into schools. Today in Oregon a major problem is making schools safe enough that they will not collapse in an earthquake. Sixty years from now we hope that problem will be solved, but likely there will be a different problem. Specifying the kicker to fund two narrow programs ties the hands of future legislatures to survey the Oregon of their day and respond to shifting needs and priorities.

Using a revenue as strongly volatile as the kicker to fund a worthwhile program, student behavioral health counseling, that requires stable funding, strikes us as unfair to the students who need counseling year in, year out, as well as to the mental health professionals the program would fund.

And finally, a year when voters will likely be asked to approve a billion dollar plus revenue package may not be the time to ask if they would like to give up their kicker refunds.

We support doing something sensible with the kicker, just not this, and possibly not this session.

Thank you for the opportunity to discuss this legislation.

A handwritten signature in black ink that reads "Norman Turrill".

Norman Turrill
LWVOR President

A handwritten signature in black ink that reads "Maud Naroll".

Maud Naroll
LWVOR Revenue Co-Coordinator

cc: [sfr exhibit email](#)