

SJR 23

Chair Hass, Vice Chair Bentz and Members of the Committee

OWRC has long supported efforts to reform the Kicker Law. While the idea of retaining the kicker funds for expenditure on education through the PIE fund is commendable, targeting a certain area for expenditure creates a problem. Needs change over time and a more flexible fund would be preferable.

We want to take this opportunity to remind Oregon taxpayers that the taxes that they paid were correct. It is only because the kicker law requires the state economist to predict 26 months in advance the income taxes that will be received that there is a refund.

In an increasingly global economy and with outside forces affecting our income tax system such as the December 2017 Federal tax changes, the accuracy of the forecast within 2 percentage points is difficult.

The size of the refund credited to individuals varies greatly and those who could use the refund the most to stabilize their households receive very little.

Marcia Kelley

Public Policy Advocate

Marcia Kelley

***Email: [owrcadvocacy@gmail.com](mailto:owrcadvocacy@gmail.com) PO Box 3025, Portland OR 97208***