## Honorable Members of the JCSS

As a retired public school teacher, I urge you to support HB 3427 and to exercise courage in finding ways to fully fund the Oregon public school system without doing so on the backs of public school teachers or avoiding calling major corporations and successful sole-proprietor businesses to task for the tax bills they have avoided for almost thirty years.

We all know that since at least 1999, the QEM has been significantly underfunded. This shortfall is not the result of mismanaged funds or ignorance, but instead a product of choices made by the Legislature, usually in the form of tax breaks, tax credits and/or loopholes in tax law designed to benefit large corporations and sole-proprietor businesses that earn annual income in excess of \$200,000. Ironically, while the economy seems to be doing fine and employment is healthy (in large part due to the generous tax breaks afforded to the powerful and wealthy), our schools are still suffering in these "good times." Even the \$2 billion the JCSS is trying to secure is woefully short of what is actually needed.

At the same time, the plans being publicly discussed to secure that funding are not a good solution. Reductions in teacher compensation packages and requirements that public employees pay into their retirement system without a matching salary increase serve to put a share of the burden on teachers, who have done nothing to create the funding shortfall. A so-called hybrid gross-receipts tax also places even more of the revenue burden on middle-class and low-income families, who will be most negatively affected by a hidden sales tax. No ... the best solution is to take the side of students and their teachers instead of continuing to bow to the demands and narrow interests of corporations and the ultra-wealthy. Businesses demand an educated work force, and profit handsomely from it; hence, we must demand that those who earn the most pay the most. You can do this by increasing the corporate income and minimum tax rates and eliminating costly tax breaks and loopholes. Doing so will end the decades long practice of transferring the tax burden from the business community to individual taxpayers, which has resulted in the business income tax share of revenue collected to drop from about 18.5% in the late 1970s to the current 6.7% it now contributes.

When I taught, I saw first hand the price we paid for short-changing our schools. My classes grew larger and it became increasingly difficult to attend to the individual needs of each student. Reading specialists were cut at the school where I worked, requiring me to devote significant additional time planning and supporting struggling readers beyond the normal preparation, grading, and revising time I normally spent. We lost counselors and other support staff who were trained in handling the difficulties arising from student behavioral problems and issues related to children in crisis, taking away even more valuable instructional time. These problems have only worsened since I retired, and it is high time that we begin to turn them around. This can only be done by fully funding our schools.

Respectfully, Scott Hays Retired teacher, Oregon City.