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March 3, 2021

To: Senate Committee on Housing and Development; others

Re: I OPPOSE [SB 330]...Landlords and tenants have friends in the Legislature, the rest of us are left out.

[SB 330]: "Establishes income tax credit for forgiveness by landlord of tenant's nonpayment of rent or other charges."

Whereas, Governor Brown caused the problem the landlords are forced to endure as a result of "NO" evictions for non-payment of rent as mere genuflection to COVID-19; by allowing landlords significant tax credits, as opposed to equivalent treatment under the law to be afforded to all property owners affected by COVID-19.

[SB 330] is demonstrably unfair and discriminatory *per se*.

To begin with, what tenant has the ability to repay thousands upon thousands of dollars in back rent?

Why should landlord's be made whole by **[SB 330]** when other property owners are left to twist in the non-income tax credit wind?

Do tenants who paid their rents on time, do they get any "income tax credits" under [SB 330]?

Do other property owners who paid their mortgages on time...

...do these property owners receive any "income tax credits" under **[SB 330]**?

Do businesses receive any income tax credits for their payment or non-payment of rent under **[SB 330]**?

The Landlords are made economically whole, the tenants receive what amounts to as "free rent" so, what is the remedy to make everyone else, economically whole through being treated equally?

The answer, there is "NO" remedy to make everyone else economically whole nor has there ever been any intention whatsoever to do so.

Does **[SB 330]** pass the 14th Amendment test, "equal treatment under the law," as set down in our sacred Constitution of the United States of America?

No, it does not.

Respectfully submitted,

/s/ David S. Wall

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