



Taking action for basic human needs.



To: Senate Finance and Revenue Committee  
From: Human Services Coalition of Oregon  
Date: February 10, 2021  
Re: SB 312-1, Corporate Tax Transparency

Chair Burdick, Vice-Chair Boquist, and Members of the Committee,

The Human Services Coalition of Oregon (HSCO) supports SB 312 with the -1 amendment, which would implement corporate tax transparency in Oregon.

HSCO's more than 100 individuals and organizations have tirelessly advocated for and served Oregon's most vulnerable residents for more than three decades. Our members provide health care, human services, housing, education, and other services to Oregonians who are poor, disabled, or otherwise in need of support. HSCO supports actions that make the appropriation system fair, equitable, and adequate. To further this mission, we adopted specific tax and revenue principles around fairness, adequacy, stability, and transparency. We adopted these principles in the 1990s and have used them as the foundation upon which we base our position on any revenue proposal.

There are inadequate revenues to invest in many important services to support the Oregonians in greatest need. The reality is that the needs of our low-income communities that rely on human services require funding. Our 211 system which so many have relied on this past year, or a more equitable EITC, or providing the necessary services for youth who are houseless will all require state funding. Yet, we do not have a clear understanding of how much or how little particular corporations pay in corporate income taxes or which tax breaks they benefit from. Repairing Oregon's corporate income tax system requires us to understand specifically which tax breaks are failing to provide value to Oregon and our communities – information currently hidden from lawmakers and the public.

SB 312 will peel back that veil of tax secrecy and provide us all with more information to improve our tax system and ensure adequate revenues for the services Oregonians need. Please support SB 312 with the -1 amendment. Thank you very much for your time, and for your service to our state.

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