



February 10, 2021

SB 312-1 Amendment- Support

Senate Finance and Revenue Committee

Chair Burdick and Members of the Committee:

The Oregon Women's Rights Coalition has been tracking revenue and tax expenditures since 2001. We believe that a fair and equitable tax system, with minimum exceptions for corporations and very high-income individuals is best for the citizens of Oregon and our taxpayers.

We believe that with a more equitable tax system we will be able to help struggling families achieve self-sufficiency and become more stable. Currently a family of three receiving cash assistance receives about \$506 per month to maintain housing, provide for transportation, clothe their children and look for work or take job training. With more resources, Oregon could do a better job and our tax revenues would profit.

SB 312-1 is needed to provide more transparency so that we might achieve goals of fairness called for in Oregon Revised Statutes.

There are those who will argue that it is not fair to ask a corporation to reveal financial information.

Let me pose another question. If corporations do not have to reveal financial information why can I go to Oregon Live and find out how much my neighbor who is a PERS retiree receives before taxes per month and per year?

You will also be told that Department of Revenue and the Legislative Revenue Office can find the information to adequately evaluate the tax expenditures to see if they are working without this transparency.

Let me illustrate why this transparency is needed. In Oregon we have a tax expenditure called the Oregon Investment Advantage. You can find information on the website for "Oregon Business".

The latest information shows that along with others at times entities called Apple, Inc, Vitesse, LLC (Facebook), Lowe's, and Calbee North America participated in this program.

From page 110 of the Oregon Tax Expenditure Report 2021-2023 this is what it says about the application of this program for corporations:

For a corporation, the amount of subtracted income is determined by multiplying the corporation's taxable income by the sum of:

- Fifty percent of the ratio of the payroll of the business from employment at the certified facility to total statewide payroll of the business, and
- Fifty percent of the ratio of the value of the property of the business at the certified facility to the value of the property of the business statewide.

Yet on page 109 this tax expenditure called the Oregon Investment Advantage where the cost of the program normally is shown, the words “Not Available” appear.

You will also find that it requires knowledge of Oregon’s Transparency Website to find out that two of the entities who have received benefits from the Oregon Investment Advantage also have property tax abatements because they are located in a long-term enterprise zone.

I have provided a copy of the certification from the Crook County Assessor as a separate document showing the total of otherwise collected property taxes totals \$51,690, 993. Do you think a portion of that amount would help the school children in Crook County?

It is time, after decades of corporations gaming the tax system, to have transparency to be able to evaluate if these tax breaks bring an equal amount in jobs and economic development. Support SB 312-1.

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October 21, 2019

Crook County 2019/20 long term enterprise zone PAT (potential additional tax) amounts due if they had not been approved for the LTEZ:

Facebook: \$34,640,239.66

Apple: \$17,050,754.32

Total: \$51,690,993.98



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