Businesses forced to apply for PPP and other federal programs did so because they had no other options. Their revenue was reduced or eliminated by emergency government orders. That decision was made with the understanding that the loans could (and likely would) be forgiven and that the proceeds would not be taxable.

For the State of Oregon to decide at this late date to tax those funds is in insult to an obviously already injured party (the business) and a completely unnecessary additional burden on the business imposed by a state that does not need the funds. This type of action reinforces the impression that Oregon lawmakers see employers as the enemy.