



June 7, 2021

SB 139 -10 Amendment Support

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

Oregon Women's Rights Coalition started in the early 1970's to advocate for the passage of the Equal Rights Amendment. Since that time, we have continued to work for economic justice and programs that provide women, families and children living conditions that allow everyone to thrive.

SB 139 with the dash 10 amendment would improve equity in our tax system. We have testified and advocated in the past on the inequity of employers paying a lower tax rate than their employees by utilizing the pass through.

While this bill does not eliminate the pass through the amendments improve and clarify issues that lead to an improvement. The stipulation that a certain percentage of profits must be used to strengthen the business builds upon the argument that was used for the initial passage of the pass-through legislation.

Requiring a graduated ratio of employee to owner as the profits increase also follows the arguments which were raised in passage of the initial legislation.

Please support the dash 10 amendments to SB 139 to help improve the equity in the tax code.

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