



## **SB 164: Corrections to the CAT Legislation**

Testimony for Senate Finance and Revenue – Bennett Minton – 1.27.2021

Madam Chair and members of the committee:

My name is Bennett Minton, appearing on behalf of Tax Fairness Oregon, a network of volunteers who support a rational and equitable tax code.

SB164 appears to allow logical amendments to the Corporate Activity Tax, changes that are in keeping with the original design. We have no objection.

We are concerned with other bills that would undermine the tax regime and shortchange the purposes for which it was enacted. We will oppose measures that would create loopholes in the CAT. Based on experience, it will be an ongoing task to counter both those who cry that their idea is justified and those who seek the CAT's death by a thousand cuts.

Thank you.