

Senate Committee on Finance and Revenue

Testimony in Support of SB 1507

February 14, 2022

Chair Beyer, Vice-Chair Boquist, Senators Armitage, Findley and Sollman,

My name is Jackie Leung and I am Chair of the Oregon Commission on Asian and Pacific Islander Affairs (OCAPIA).

I am writing to you in regards to SB 1507 - Relating to exemption of essential goods under corporate activity tax; prescribing an effective date.

1. OCAPIA's role is to work toward economic, social, political, and legal equity for Oregon's Asian and Pacific Islander population. We do this through advocacy, public policy research, leadership development, and partnerships.
2. In our statutory role of bringing equity focus and community voice into Oregon policy making, OCAPIA strongly supports SB 1507.

When the corporate activity tax (CAT) was passed in 2019, the purpose of the tax was for businesses in Oregon, to pay a tax at 0.57% of receipts less deductions on sales over \$1 million. However, one issue with the CAT is that it did not take into consideration essential goods such as sales of prescription drugs, feminine hygiene products, diapers, and baby formula.

**Oregon Commission on
Asian and Pacific Islander Affairs**

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Placing a tax on sales of prescription drugs, feminine hygiene products, diapers and baby formula harm our community. With the soaring cost of prescription drugs, we are adding an additional barrier for Oregon residents to have to decide between purchasing lifesaving medicine or purchasing food. A tax on feminine hygiene products, diapers, and baby formula places an unfair burden on women.

In a 2013 CAP Report, “State of Women in America,” Oregon ranked 7th for Health of Women in America. This was a jump from being ranked being ranked 16th in the nation in 2004.¹

In 2015, the UN Working on the Issue of Discrimination Against Women in Law and in Practice visited the U.S., and came to Oregon on December 8th. Prior to their arrival, students in the Willamette University College of Law Human Rights Clinic were tasked to prepare a report that focused on how Oregon’s Legislation held best practices that benefited women. I was one of the law students who prepared the report.

The report highlighted several key policies and programs that showed that 2015 was the year for Oregon women. At the time, the legislature passed the following bills that supported Black, Indigenous, and women of color (BIPOC) including:

- Ban the Box H.B. 3025 (passed July 2015)
- 12-Month Contraceptive Dispensing HB 3343 (passed June 2015)
- Timely Dental Care for Pregnant Women HB 3464 (passed July 2015), and
- Pharmacists Dispense Birth Control Without Prescription, or “Free the Pill”, HB 2879 (passed July 2015).

A tax on menstrual hygiene, baby diapers, and baby wipes amounts to an unfair tax on women. Menstrual hygiene products are linked to human biology, and are a necessity for

¹ <http://www.herplace.com/hormone-info/state-rankings.htm>

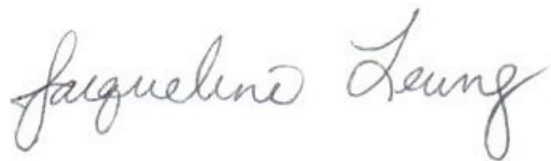


young girls and women for nearly 30 years of their lives. The tax places an unfair burden for women to have to bear the brunt of this cost. Baby diapers and baby wipes, both important and needed resources for infants and young children, adds an added unfair expense for families.

Nearby states such as California and Colorado exempted menstrual hygiene products, baby diapers, and baby wipes, declaring these items as medical necessities.

Women need menstrual hygiene products and babies and young children need baby wipes and diapers. Placing a tax on those places an unfair burden on households. We urge you to pass SB 1507 and ensure that women and families are not unfairly burdened.

Sincerely,



Jackie Leung
Co-Chair, OCAPIA

