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To: Senate Committee on Finance and Revenue  
From: Richard Donovan, Legislative Services Specialist  
Re: Senate Bill 127  
Date: February 15, 2023

Chair Meek, Vice-Chair Boquist, and members of the committee:

On behalf of the OSBA membership, including 197 school districts and 19 Education Service Districts, thank you for the opportunity to submit testimony in opposition to Senate Bill 127.

The Corporate Activity Tax is the funding mechanism for education investments envisioned by Oregon’s landmark Student Success Act of 2019. The foundation for the policy changes contained with HB 3427 come from a statewide outreach process undertaken over the course of a year in 2018 by the Special Committee on Student Success. After dozens of trips and meetings across Oregon, the [recommendations of that committee](#) reflect the needs of Oregonians. The needs included remedying decades of underinvestment in public K-12 education and prioritize investments in student mental and physical health and wellbeing.

The SSA was signed into law on May 16, 2019. The policy choices in the bill were [the right education policy goals](#) at that time. They remain the right goals [and are delivering results](#) today.

The revenue foundation of the SSA was specifically targeted the CAT threshold calculation amount at \$1 million to deliver the funding for the policies required under the bill. The passage of the bill included personal income tax refunds to offset the costs of increased revenue.

Raising the calculation level to \$5 million would do dramatic harm to the SSA structure at a time when Oregon’s students [need more investment, not less](#). Please protect investment in students and oppose SB 127.