To: Members of the Joint Committee on Tax Expenditures

From: Kevin Campbell, Executive Director

Oregon Association Chiefs of Police

kevin@victorygrp.com

Jason Myers, Executive Director Oregon State Sheriffs' Association

jason@oregonsheriffs.org

Date: April 21, 2023

Re: Testimony in Support of SB 148

Co-Chairs Meek and Nathanson, and members of the committee,

For the record, my name is Kevin Campbell, and I am the Executive Director of the Oregon Association Chiefs of Police. I am here today on behalf of the Oregon Association Chiefs of Police and the Oregon State Sheriffs' Association to offer testimony in strong support of SB 148. The measure extends the sunset for tax exemption for property of surviving spouses of certain public safety officers.

The recent murder of Corporal Joe Johnson from Nyssa Police Department, who was killed in the line of duty, has reminded us of the immense sacrifices that our police officers and their families make every day to keep our communities safe. Our hearts are grieving for his wife and two children, the Nyssa Police Department and the entire Nyssa community and we remember them as they gather for his memorial service this weekend.

The tax exemption for the property of surviving spouses of police officers is a small but important way to show our support for these families. This exemption helps to alleviate some of the financial burdens that may arise after the loss of a spouse and can help ensure that the surviving spouse can continue to live in their home without worrying about being forced to sell due to financial hardship.

We urge you to extend the tax exemption for the property of surviving spouses of police officers. This is a critical measure that will provide much-needed support to the families of our fallen heroes. I believe that this is the least we can do to honor the sacrifices of our brave police officers and their families.

We urge your support of SB 148 and thank you for the opportunity to offer testimony on this important measure.

OSSA & OACP – PO Box 7468, Salem, OR