## Senate Bill 502

## Permanent Trust Fund for Wildfire Programs

I oppose this bill as it is being funded by taking away the citizens tax "kicker" in principle and replacing it with a set equal payment to all taxpayers that file a tax return. Taxes are not assessed equally, so the idea that the "kicker" returns excess tax payments based on the amount of taxes paid in is the fairest system. This bill is also retroactive which is completely unfair to the individual taxpayers of Oregon. It also appears that the language regarding the 2% estimate versus the actual revenue that the difference returned to each taxpayer may not equal \$1000 in a given biennium, therefore that amount "returned" could be interpreted as a portion of the amount left over after the funds are transferred to the permanent trust fund.

This bill also declares an emergency, effective on passage. The creation of a trust fund is <u>not an</u> <u>emergency</u>. I am assuming this is being done to take away the people's voice so a ballot measure cannot be brought forward in opposition once this is in place. That is not how representative government is supposed to work.

I am not opposed to the creation of a Permanent Trust Fund for wildfire programs but it needs to be a part of the state budget going forward in the future. Our family had property (a part of the original family homestead) impacted by the Santiam Canyon fires. So I believe the idea makes sense, but not as proposed currently. As a family, we have to live within our budget. When we save money in an account, it is part of a budget line item for the year and is done with a goal in mind. We also have to budget for taxes every year. We don't get to retroactively create revenue for our household. The state should not either.

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