

Submitter: Sam Drevo

On Behalf Of:

Committee: Senate Committee On Finance and Revenue

Measure: SB1520

Dear Chair Meek and Members of the Committee,

My name is Sam Drevo and I am a survivor of the Santiam Canyon Fires ignited by powerlines on Labor Day 2020. I lost my primary home that I shared with my mother, a triplex and historic home that my business owned, and all my most prized worldly possessions (including prized photography, digital masters, and countless Olympic Festival and World / National Championship medals from my career as a photographer, producer, and competitive kayaker & rafter).

I had spent over a decade building a business and a life in this community, and then it all went up in smoke. My life was completely upended.

The powerline ignited fires impacted hundreds of Oregonians in the Santiam Canyon, Otis, Chiloquin, Butte Falls, Shady Cove, Umpqua, Blue River, Vida in 2020.

We lost not only homes, but also our treasured possessions, valuable business assets and our communities. Now we forced into a taxable event on our homes, on the fees we have to pay to attorneys, and more. At the end of it, we will not receive an amount for our home to enable us to rebuild what we had.

I understand the bill is intended to cover all of us who were burned up in these events. As written and as it has been explained to me, this bill will exempt all damages received in a wildfire suit.

I support this bill if it provides tax relief for all affected Oregonians equally that flow from a civil action as defined in Oregon law and consistent with the language in the Digest for HB 4007 which states: "Exempts awards from and legal fees paid in wildfire suits from income tax."

I want to be sure to have the clarity my family needs and understand that Senator Boquist and Representative Cate intend the bill to amounts received in a civil action arising from wildfire, whether it comes from a settlement or is awarded by a jury to a plaintiff in the civil action.

In addition, while it has been nearly 3 and a half years since we were burned up, the resolution of our case may take many more years. HB 4007 allows for a subtraction for recovery for wildfires on or after 2020. SB 1520 has a cut off in Section 3 of January 1, 2026. This cut off means that the survivors of the Two Four Two, South

Obenchain, Echo Mountain and Santiam Fires may not get the relief the legislation intends us to receive. Please remove the cut-off.

Sincerely,

Sam Drevo