



Oregon Women's Rights Coalition

HB 3934 and HB 3688 Estate Portability- Support with Amendments

Chair Nathanson, Vice-Chairs Reschke, Walters and members of the committee.

The Oregon Women's Rights Coalition advocates for programs which support women and families in their journey to self-sufficiency. We advocate for sound revenue policies that advance that effort by opposing policies that provide additional advantages through the tax code for those Oregonians who do not struggle.

The bills before you would allow the use of the unused exemption from a deceased spouse's estate as the surviving spouse's estate is settled without the complexity currently required.

We are grateful for Representatives Pham and Reschke for bringing forth almost identical bills.

At a time when there are so many challenges when a spouse dies, knowing what needs to be accomplished to settle an estate should not be difficult for those with modest means.

Oregon should change the estate tax law so that in the issue of portability it mirrors the Federal law. These changes would eliminate the need for trips to an estate lawyer for simple small estates.

Representative Pham and his staff have educated fellow legislators on the issue and have obtained many co-sponsors. Representative Reschke has brought forth a technical amendment which would improve either bill. We suggest that you move forward HB 3934 but include an amendment similar to Representative Reschke's. We would suggest that the amendment make clear that this process might take longer than 12 months.

We are pleased to see this possible improvement for Oregon's estate tax. If passed it would be something on which Oregon's women's organizations could strive to educate their members. (As well as the Senior and Disabled Property Tax Deferral Program.)

Marcia Kelley

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