

# House Joint Memorial 201

Sponsored by Representative CATE, Senator GIROD, Representatives GOMBERG, EVANS, OSBORNE, PHAM H, RIEKE SMITH, Senators ANDERSON, FREDERICK; Representatives ANDERSEN, BOICE, BUNCH, DIEHL, GAMBA, GRAYBER, HELFRICH, LEVY B, LEWIS, LIVELY, NGUYEN D, NOSSE, OWENS, RESCHKE, RUIZ, TRAN, WISE, WRIGHT, Senators DRAZAN, GELSER BLOUIN, HAYDEN, MCLANE, MEEK, PROZANSKI, SMITH DB (Presession filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: Asks Congress to pass a new law so people who were victims of wildfires will keep getting the help they need. (Flesch Readability Score: 86.7).

Urge Congress to pass legislation to permanently extend federal tax cuts for wildfire victims.

## JOINT MEMORIAL

To the President of the United States and the Senate and the House of Representatives of the United States of America, in Congress assembled:

We, your memorialists, the Eighty-third Legislative Assembly of the State of Oregon, in legislative session assembled, respectfully represent as follows:

Whereas the 2020s have seen an unprecedented number of wildfires throughout Oregon and the greater western United States; and

Whereas Oregon wildfires have grown more rapidly in this decade than throughout this state's entire history; and

Whereas severe drought, prolonged heat waves and overly dense forests have resulted in more catastrophic fires that have been more difficult to manage than ever before, leading to previously unheard-of destruction and loss of human life in Oregon's rural and urban communities; and

Whereas Oregon wildfires have killed at least nine people, burned nearly five million acres and destroyed thousands of homes since 2019; and

Whereas the 2020 Labor Day wildfires, most notably those in the Santiam Canyon, were among the worst natural disasters in Oregon history, claiming the lives of nine Oregonians and leaving survivors devastated and struggling to recover and rebuild in the years since; and

Whereas in 2024, the Legislative Assembly passed Senate Bill 1520 to create vital tax relief for wildfire victims in Oregon and to protect those victims from unfair federal taxation on liability settlements arising from wildfires; and

Whereas Senate Bill 1520 ensured that those liability settlements would be used to aid in crucial wildfire recovery and rebuilding efforts, but without companion legislation passed by Congress, those settlements were still subject to federal taxation; and

Whereas also in 2024, Congress passed H.R. 5863 (Federal Disaster Tax Relief Act of 2023), creating federal tax cuts for wildfire relief payments that provided the much-needed companion relief to that granted by Senate Bill 1520, but the tax cuts in H.R. 5863 expired at the end of 2025; now, therefore,

**Be It Resolved by the Legislative Assembly of the State of Oregon:**

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1        That we, the members of the Eighty-third Legislative Assembly, respectfully urge the Congress  
2 of the United States of America to pass, and the President of the United States to sign, legislation  
3 to permanently extend the federal companion relief to Senate Bill 1520 (2024) that was created by  
4 H.R. 5863 (2024); and be it further

5        Resolved, That a copy of this memorial shall be sent to the President of the United States, to  
6 the Senate Majority Leader, to the Speaker of the House of Representatives and to each member  
7 of the Oregon Congressional Delegation.

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