

Enrolled

House Joint Memorial 201

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

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:

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

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

Adopted by House February 12, 2026

Timothy G. Sekerak, Chief Clerk of House

Julie Fahey, Speaker of House

Adopted by Senate February 26, 2026

Rob Wagner, President of Senate