

Submitter: Michael Madlener  
On Behalf Of:  
Committee: House Committee On Revenue  
Measure, Appointment or Topic: HB4125

Dear Members of the Oregon Legislature,

I am writing to express my strong opposition to House Bill 4125.

This legislation represents a direct attack on one of the most important taxpayer protections in Oregon law: the Kicker refund. Under the guise of “forecast reform,” HB 4125 would deliberately manipulate Oregon’s revenue forecasting process in order to reduce or eliminate future kicker payments to Oregon taxpayers.

The Kicker exists for a simple and fair reason—when the state collects more money than it needs, those excess funds belong to the people who paid them. HB 4125 attempts to circumvent this principle by forcing forecasters to use artificially low revenue estimates and by changing the methodology used to calculate the Close-of-Session forecast

This is not neutral accounting reform. It is an intentional strategy to capture taxpayer refunds and redirect them to government spending priorities.

Most concerning, HB 4125 explicitly creates a new fund that could use these diverted dollars to pay down the unfunded liability of PERS, finance capital projects, or cover other state expenses. These are obligations created through years of government mismanagement. Oregon taxpayers should not be forced to surrender their constitutionally protected refunds to solve problems they did not create.

PERS is a serious issue—but it must be addressed through honest structural reforms, not by quietly raiding the Kicker through accounting tricks.

Oregonians are already facing high taxes, rising costs of living, and economic uncertainty. The Kicker provides meaningful relief to families and small businesses. Weakening or eliminating it through procedural manipulation is effectively a hidden tax increase.

If the Legislature believes the Kicker should be changed, it should have the courage to ask voters directly. Attempts to undermine it indirectly through HB 4125 are an affront to the will of Oregon voters.

I strongly urge you to vote NO on HB 4125 and to protect the integrity of Oregon’s Kicker law.

Sincerely,

Michael Madlener  
Sherwood, OR