

To: Senate Finance and Revenue
From: For All Families Oregon
Date: 2/4/2026
Re: Support for SB 1507 with -5 amendments

Chair Broadman, Vice-Chair McLane, and members of the committee,

For All Families Oregon (formerly Family Forward) supports SB 1507 and the -5 amendments, which selectively disconnects our state tax code from the federal tax code, which only serves to pad the pockets of the ultra-wealthy and the billion-dollar corporations that operate outside our state. During a state budget crisis in which essential programs such as child care, healthcare, SNAP, and more are facing devastating cuts, the state must act now to mitigate the harm caused by federal administration decisions.

The state is facing a major loss in federal funding over the next three biennia as a result of H.R. 1, risking the stability of many programs here in Oregon, but especially the Employment-Related Daycare Program (or ERDC), which is our state's largest child-care subsidy program that actively serves over 12,000 families and almost 30,000 children statewide. Separate from the Department of Early Learning and Care's agency \$45 million budget cut from last session, the ERDC program is facing a budget shortfall of up to \$88 million, meaning that if money isn't allocated to fill this shortfall in the 2026 short legislative session, the program will run out of money by January 2027, impacting working families, children, survivors of domestic violence, and child care small business owners.

Child care is the workforce behind the workforce; without the ERDC program, thousands of parents will be forced to make difficult financial decisions that will impact their ability to participate in the workforce, pursue an education, or simply stabilize their lives as the cost of living continues to rise. Child care providers who rely on ERDC slots risk losing those slots, forcing them to make difficult financial decisions, such as reducing benefits, laying off employees, or, worse, closing their doors to the community that needs them most. Losing this program will devastate the economy unless we backfill the budget shortfall and keep the program stable.



SB 1507 minimally closes tax loopholes for the ultra-wealthy and promotes economic stability for working families, giving the legislature a strategic tool to address Oregon's budget crisis and help protect essential services—like food assistance, child care, housing, and healthcare—that Oregonians depend on. While we are disappointed by the selected menu of tax code changes, we recognize that more revenue could have been returned to Oregon. We also know that this bill is needed more than ever to mitigate the harm to working families caused by federal decisions.

We urge the legislature to rein in President Trump's tax breaks for the ultra-wealthy in order to protect funding for child care, healthcare, education, and other critical services that Oregonians rely on. SB 1507 is a small step in the right direction, but lawmakers must do more to prevent devastating funding cuts that will only deepen the affordability crisis facing hard-working families.

Thank you for your consideration.

Selina Biniam

Reproductive Justice Advocacy Manager
For All Families Oregon