

Submitter: Cara Hogervorst
On Behalf Of:
Committee: Senate Committee On Finance and Revenue
Measure, Appointment or Topic: SB1507

I am a small woman-owned business owner in Oregon and I am writing in OPPOSITION to Amendment 4 and 5 in SB 1507.

I formed my small business, Feisty Wren Soap Studio, in 2013 and each year I have experienced growth that has come from hard work and hustle. I stay within my business budget and have not overspent and purchase my supplies locally whenever possible. In 2025 I was finally able to purchase a delivery van I had been saving up for for several years with cash. One of the reasons in my decision to purchase a van for my small business was the benefit of the FULL DEPRECIATION of this asset, which will dramatically help my tax burden.

Now the Senate Revenue Committee is proposing that I would lose the ability to take full depreciation of any future equipment I purchase AND I would also have to do separate accounting for the state in regards to depreciation. This will make running my small business so much harder and more complicated! Why would you want to disincentivize small business this way? We are already losing businesses we need all across the state...Tektronix, Dutch Bros, Jeld-Wen and so many smaller businesses like mine.

Oregon is 5th in the nation for total tax burden and now the Senate Revenue Committee wants to take more away from small businesses. As a native Oregonian I am sad to say my husband and I are discussing moving out of the state and taking our businesses elsewhere.

I would urge you to remove these amendments from Senate Bill 1507...they are bad for business and our state economy. Thank you,
Cara Hogervorst
Owner, Feisty Wren Soap Studio
Pleasant Hill