



E. WERNER RESCHKE  
STATE REPRESENTATIVE  
DISTRICT 55

6 February 2026

TO: Senate Committee on Finance & Revenue

RE: Opposition to SB 1507 - Tax Increase Disconnect Amendments

Chair Chair Broadman, Vice Chair McLane & Members of the Senate Committee on Finance & Revenue,

**I am writing to express my strong opposition to SB 1507 with accompanying amendments that disconnect Oregon from the Federal tax code.**

Since the passage of H.R. 1 by Congress in July of 2025, Oregonians have been experiencing the benefits from this economic stimulus program. No longer being taxed on tips, overtime or interest on car loans is a great relief for many Oregonians — especially those finding it difficult to make ends meet. Moreover, H.R. 1's bonus and R&D same-year expensing/depreciation is an incredibly helpful incentive for businesses to invest both their people and their capital in Oregon. Disconnecting from such important parts of the Federal tax code would put Oregon at a serious disadvantage compared to other states.

In summary, since Oregonians and their businesses already enjoy these tax provisions, **disconnecting from them is merely implementing a tax increase through a wonky, back-door method.**

**Therefore, I urge you not to move forward with any amendments that disconnect Oregon from the Federal tax code found in H.R. 1.** Our economy is struggling enough without making our state less affordable for Oregonians and less attractive for business.

Thank you for your consideration.

Best regards,

**E. WERNER RESCHKE**  
State Representative, HD 55  
*Southern Deschutes, Northern & Eastern Klamath Counties*