



Date: February 11, 2026

To: House Revenue

From: Kevin Sullivan, Oregon Education Association

Subject: HB 4014 – 1 amendment

Oregon Must Turn Over Every Rock for Revenue
and Understand Global Corporations Profits

My name is Kevin Sullivan here on behalf of the Oregon Education Association. I am here to testify in support HB 4014 with the –1 amendment.

The Oregon Education Association represents over 42,000 educators across the state of Oregon. The membership of our union spans every aspect of education. We represent educators from pre-kindergarten, K-12 and Community colleges. These members have diverse roles from licensed teachers and specialists, classified/education support professionals (ESPs), community college faculty, bus drivers, school nurses, to counselors and more. In short, our members are the ones who ensure students arrive to school safely, are fed, supported in crisis, teach in front of classrooms, and work in difficult conditions to support students and our communities every day.

Educators across Oregon know the systemic limitations that have been placed on adequately funding Education, and other core services that students and educators rely on. The ramifications of the passage of HR 1 and the federal tax breaks for corporations and the wealthy on the Oregon state budget have come into clear sight. It is time for the legislature to take both short- and long-term action. HB 4014 -1 is a prime example of a thoughtful long-term action.

Our members are urging the legislature to act on The Foreign-Derived Deduction Eligible Income (FDDEI), and Global Intangible Low-Taxed Income (GILTI). As OEA members look at Oregon's system that has systemically underfunded the needs of our state they urge this legislature to look across the board at possible action that could support what Oregonians value: Education, healthcare, housing, and the basic needs for all family's to thrive.

The creation of a task force with representation across labor unions, taxation experts, the legislature and business is a good first step. A report to the legislature before the 2027



legislative session is also a very important first step. This task force has an opportunity to dig into the inequities between small businesses and large international corporations and consider how Oregon may be losing out.

Thank you to this committee and Representative Nathanson for doing both the difficult work in the short term and the long term.