

COURTNEY NERON MISSLIN
STATE SENATOR
DISTRICT 13



OREGON STATE SENATE
Testimony in Support of HB 4014-1

February 11, 2026

Chair Nathanson, Vice Chair Walters, Vice Chair Reschke, and Members of the House Revenue Committee,

Thank you for considering my testimony in strong support of HB 4014-1, a bill that creates a task force charged with studying how Oregon taxes international corporate income.

How Oregon taxes international corporations raises many important questions. First, it can be a **question of fairness**: Does Oregon give global corporations advantages that small, Oregon-only businesses don't have? If a global corporation can minimize its tax bill by shifting profits around with complicated schemes and big tax planning departments they could end up paying less taxes on the same amount of sales in Oregon. A mom-and-pop business in my district can't match those financial tricks and may end up at a disadvantage.

Second, it is a **question of revenue**: Do global corporations contribute adequately to the systems they depend on in Oregon? Businesses, big and small, rely on our roads to get customers to their door or products to their destination. They depend on our education system to educate their workers and our child care providers to make sure their employees can come to work. And when we are faced with a growing budget deficit created by H.R.1, will they share in the responsibility for maintaining these services, as small businesses and working families do?

Answers to these and many other questions are crucial for Oregon to take a careful look at in the task force recommended by HB 4014 with the dash one amendment. A group of experts and lawmakers can dive into the data and policies and come back to this body with recommendations in advance of the 2027 legislative session.

I hope you will join me in supporting HB 4014-1.

Sincerely,

A handwritten signature in black ink that reads "Courtney Neron Misslin". The signature is written in a cursive, flowing style.