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On Behalf Of: Self
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB1507

I support Oregon taxpayers being eligible for the full benefits of federal tax relief. SB 1507 moves Oregon in the opposite direction.

While presented as targeted tax relief, SB 1507 primarily claws back federal tax relief that Congress enacted to support households and small businesses. The bill disconnects Oregon from key federal provisions, forcing Oregonians to pay state tax on income and expenses the federal government has chosen to relieve.

This has real consequences:

Small businesses are penalized by denying full, upfront expensing of major equipment and capital investments. That weakens cash flow, slows reinvestment, and discourages job creation.

Working families are harmed by canceling state-level deductions on personal auto loan interest—raising the cost of commuting, childcare logistics, and basic mobility.

Oregon becomes less competitive by layering state taxes on top of federal relief, signaling to entrepreneurs and investors that Oregon will tax what Washington chose to encourage.

In short, SB 1507 is marketed as tax relief but functions as a tax recapture. It shifts the burden back onto Oregonians at a time when affordability, business formation, and workforce stability should be the state's priority.

Respectfully, SB 1507 should not move forward in its current form.