



February 18, 2026

RE: Opposition to SB 1507 A

Chair Nathanson, Co Vice Chairs Reschke and Walters, Members of the Committee on House Committee on Revenue:

On behalf of the Oregon Seed Council, thank you for the opportunity to provide testimony in opposition to Senate Bill 1507 A, which would disconnect from several provisions of H.R. 1.

The Oregon Seed Council is a trade organization that advocates for seed farmers, marketers, brokers, researchers, and others involved in the Oregon seed industry from when the seed is planted to when the seed ultimately makes it to the hands of consumers. Through our membership, the Oregon Seed Council represents approximately 1,300 grass, legume, and specialty seed growers in Oregon.

The Oregon Seed Council strongly opposes the disconnection to the federal tax code section 168 (k) - the 100 percent bonus depreciation. This provision in the federal tax code provides a mechanism for businesses to purchase a piece of equipment or machinery and deduct the full cost of at purchase in the year the equipment was purchased, rather than pushing that deduction out across a full depreciation schedule.

The bonus depreciation provision helps Oregon's businesses, especially our agricultural community, stay competitive with other states that are producing similar products. This provision provides an incentive for businesses to invest in equipment and machinery that will improve efficiency and outcomes for our industry and the state.

It is important to note that the bonus depreciation simply changes when the state receives revenue - it does not lose revenue.

Market pressures and regulatory hurdles have already placed a heavy burden on the Oregon seed industry, and freeing up capital now is critical.

The seed industry is a major part of Oregon's agricultural sector. Grass seed alone ranks number four in the state's agricultural commodities, bringing in an annual value of \$639.1 million to the state. The Oregon seed industry exports \$162,824,215 in grass, clover, and forage seeds to 56 countries annually. Our members need tools to ensure Oregon remains the "*Grass Seed Capital of the World*," as we, much like other agricultural industries in Oregon, are seeing pressure in new markets both within the nation and internationally.

Careful consideration of policies and regulation and consultation with industry members and organizations helps ensure the long-term viability of our industry.

28415 SW Villebois Dr. N, Wilsonville, OR 97070 | (503) 585-1157 | OregonSeedCouncil.org



This important tool can help businesses free up capital to support additional staff and operational investments and allow the industry to remain competitive in a challenging market.

The Oregon Seed Council urges the committee to reject SB 1507 A.

Megan Chuinard Graser

Megan Chuinard Graser
Executive Director
Oregon Seed Council