

Submitter: Benjamin Roche
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB1507

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

My name is Ben Roche. I work in Oregon's manufactured housing sector and have spent years advocating for policies that expand access to attainable homeownership. I am writing in opposition to SB 1507.

The Oregon Manufactured Housing Association has outlined the structural impact of this proposal on our industry. I would like to reinforce that concern from a practical, on-the-ground perspective.

Manufactured housing is one of the last remaining unsubsidized paths to homeownership in Oregon. It depends on capital investment at every level: factories upgrading production lines, crews purchasing trucks and equipment, transporters investing in toter rigs, suppliers modernizing warehousing and logistics systems. These are not luxury expenditures. They are the tools required to produce and deliver housing efficiently.

Federal bonus depreciation recognizes this reality by allowing businesses to deduct capital investments in the year they are made. That improves cash flow, encourages modernization, and accelerates reinvestment. SB 1507 would disconnect Oregon from that policy and stretch those deductions over multiple years, increasing the immediate tax burden on businesses that are trying to grow.

Let me be clear about what that means.

Corporations do not "pay" taxes in isolation. They collect them. Any increase in business taxation becomes part of the cost structure of goods and services. Those costs are passed forward to consumers through higher prices, lower wages, reduced hiring, or slower expansion. In housing, that means higher home prices and fewer homes built.

While national inflation has moderated, Oregonians continue to experience elevated cost pressures. State-level tax policy is part of that equation. When we increase the tax burden on capital-intensive industries, we increase the cost of production. In housing, that directly translates to higher purchase prices for working families.

Oregon cannot simultaneously demand more housing supply and impose policies

that increase the cost of producing it.

If the Legislature is serious about affordability, workforce stability, and economic growth, it should avoid policies that constrain reinvestment and raise operating costs across essential industries.

I respectfully urge this committee to oppose SB 1507 and pursue tax policies that support capital investment, job creation, and housing production rather than hinder them.

Thank you for your time and consideration.