



Associated Oregon Loggers, Inc.

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February 18, 2026

The Honorable Nancy Nathanson
House Committee On Revenue
Oregon State Capitol
Salem, OR 97301

Subject: SB 1507-A **OPPOSE**

Chair Nathanson, Vice-Chairs Reschke and Walters, and members of the Committee,

The Associated Oregon Loggers (AOL) represent nearly 900 small, family-owned businesses that provide the workforce essential to managing Oregon's forests. Our members include 23,000 Oregonians who are the loggers, road builders, truck drivers, and reforestation crews ensuring that Oregon's public and private forests remain productive, healthy, and accessible.

Thank you for the opportunity to submit testimony in opposition to SB 1507-A, legislation that would disconnect Oregon from several small business provisions of H.R. 1.

AOL believes that aligning Oregon's tax code with federal tax law does more than simplify compliance, it strengthens our state's economic edge. Additionally, it keeps Oregon's tax system straightforward and predictable for individuals and businesses, reducing administrative burdens and cost. Just as importantly, it preserves key federal provisions designed to drive capital investment and job creation across vital sectors of our economy, including forestry and agriculture.

One provision especially critical to Oregon's growth is the bonus depreciation/full expensing provision.

Restoring and making full expensing permanent would give Oregon businesses the certainty they need to invest with confidence. By allowing companies to immediately deduct the full cost of qualified equipment and machinery, this provision frees up capital for reinvestment, expansion, and hiring.

For many of Oregon's family-owned and small businesses, particularly in the forestry sector, this means the ability to upgrade logging equipment, modernize operations, and improve efficiency and safety. These investments not only strengthen individual businesses but also enhance productivity and competitiveness, support local jobs, and reinforce the long-term health of Oregon's economy.

Thank you for the opportunity to provide testimony in opposition to SB 1507-A.

We urge a no vote as currently drafted.

Sincerely,

Amanda Sullivan-Astor
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