

Submitter: Tiffany St ClaireKing  
On Behalf Of: AFT Oregon HCU  
Committee: House Committee On Revenue  
Measure, Appointment or Topic: SB1507

This is supplemental testimony in response to the opposition to SB 1507 as presented. In general, I still support this bill. However, there are two provisions that may need to either be amended and/or written as separate Oregon tax provisions. I urge the Oregon Legislature to 1. pass this bill (SB 1507) with two time-limited amendments and 2. Enact our own Oregon versions of these pro-business provisions of the tax code before time runs out on the amendments.

1. First proposed amendment: During the hearing there was testimony concerning small businesses that had voluntarily participated in a program to register as, for example, S Corps and receive delayed tax relief. Those businesses should not have the rug yanked out from under them. Please pass the bill with an amendment that allows Oregon Certified Small Businesses that participated in this program prior to passage of this bill to realize the delayed tax benefits. Please sunset this amendment with enough of a delay before the closure of the program to allow Oregon to enact a similar program that is tailored to Oregon.

2. Second proposed amendment: If the legislature is inclined to afford Oregon certified SMALL BUSINESSES with tax relief relative to equipment purchases, that should be limited to small business. Any equipment purchase tax relief should exclude, specifically, businesses that are actively harmful to the people of Oregon such as data centers. Data centers do not employ enough workers to justify their drain on Oregon's natural resources. Data centers use water for cooling, electricity for the servers, and sequester prime land. They provide nothing to the people of Oregon. Please tailor the tax benefits to small businesses and find other ways to provide tax relief to good / beneficial large Oregon corporations. There are a number of large businesses that deserve and receive tax incentives for operation in our state.