



Representative Lamar Wise  
Oregon House District 48

HJM 201: Wildfire Tax Relief

Chair Golden, Vice-Chair Nash, and members of the committee:

For the record, my name is Representative Lamar Wise of House District 48, which includes outer SE Portland and North Clackamas. I'm proud to be a sponsor of HJM 201.

This memorial is simple. It urges Congress to permanently extend federal tax relief for Oregon wildfire survivors.

Over the past several years, our state has experienced wildfires at a scale and intensity we have never seen before. Since 2019, nearly five million acres have burned. Thousands of homes have been destroyed. At least nine Oregonians lost their lives during the 2020 Labor Day fires alone, one of the worst natural disasters in our state's history.

Behind those numbers are families who lost everything. Homes. Businesses. Generational property. A lifetime of memories.

In 2024, this legislature passed Senate Bill 1520 to ensure that wildfire survivors in Oregon would not be taxed at the state level on liability settlements intended to help them rebuild. We made it clear: recovery dollars should go toward rebuilding communities, not toward unexpected tax bills. Congress followed with the Federal Disaster Tax Relief Act, providing companion federal tax relief. But that relief expired at the end of 2025.

Without federal action, wildfire survivors who receive settlement payments could once again face significant federal tax burdens on money that is meant to make them whole, money meant to rebuild homes, replace livelihoods, and restore stability.

These settlements are not windfalls. They are compensation for loss. They are part of the long road to recovery.

HJM 201 simply asks Congress to make that federal tax relief permanent. It asks for consistency. It asks for fairness. And it recognizes that wildfire recovery in Oregon, and across the West, is not a short-term crisis. It is an ongoing reality.

This memorial is bipartisan, having passed unanimously out of the House, because wildfire devastation does not recognize party lines. Rural and urban communities alike have been impacted. HJM 201 is about ensuring that disaster survivors are not penalized while trying to recover, and that we meet the moment in supporting them along that long road.

I respectfully urge your support for HJM 201. Thank you.