

**From:** Barbara Dow  
**To:** [LRO](#)  
**Subject:** SB 1527  
**Date:** Monday, February 5, 2018 7:49:09 PM

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A great gap between rich and poor is not a good thing in any country - it leads to people understanding each other less, both rich and poor. The federal government is making our gap in the US greater; let's not do it on the state level also. Please don't favor or pass a bill that resembles the tax break for business owners, recently passed by congress, a bill that rewards people for having and running a business. Please get rid of the Oregon tax break on business income as well. We need useful work of all kinds, not tax breaks for groups based on what they do. Thank you, Barbara Dow, Portland

**From:** Connor Smith  
**To:** [LRO](#)  
**Subject:** Testimony on SB 1527  
**Date:** Monday, February 5, 2018 7:49:09 PM

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Chair Hass and members of the Senate Finance and Revenue Committee,

In reference to Section 10 of SB 1527, this committee should repeal the business pass-through. This legislation, passed in a special session in 2013, primarily benefits the high earning businesses, which are arguably not small.

The state has been operating in austerity mode for far too long. I see the effects of chronic underfunding every day where I work, at a Portland area middle school. Most of my students are living in poverty, with no opportunities to “get ahead” in a system designed to keep them out. Many support staff at the school do not make a living wage. School sports are often a useful tool for teen self-empowerment, but the students do not even have that, which is commonplace in Oregon but unheard of at most middle schools across the country. We should be retaining all \$200 million per biennium from this pass-through to fund our children’s futures, not to line the pockets of high earning business owners.

Respectfully,

Connor Smith

**From:** CHRISTOPHER WARREN  
**To:** [LRO](#)  
**Subject:** SB 1527  
**Date:** Monday, February 5, 2018 7:33:08 PM

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Oregon does not need tax cuts for ANYBODY! RAISE THEM! Corporations pay very little compared to the percentages they paid 15 years ago!

**From:** Dale Feik  
**To:** [LRO](#)  
**Cc:** [dfeik33@comcast.net](mailto:dfeik33@comcast.net)  
**Subject:** SB 1527  
**Date:** Monday, February 5, 2018 6:05:05 PM

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To: Senate Finance and Revenue Committee

From: Dale Feik

Re: Written comment on SB 1527

I am a concerned father, grandfather, former teacher and community member. Why am I concerned?

Public education has been stripped of many of its basic tools for effective instruction – primarily adequate funding to pay high quality teachers who should be teaching in class sizes small enough so that teachers can attend to large group needs as well as the extra help needed for the struggling student.

I realize that, as a PERS retiree, some of us benefitted from an overly robust benefit package, but I never knew when I started teaching in 1966 that I would receive an adequate retirement income. I feel very fortunate. And I am in favor of adjusting the retirement benefits as long it can be equitable legally.

But I also want public school students to be fortunate because businesses are paying their fair share of the cost of educating the students that they depend upon to have successful business outcomes. Many large businesses don't pay any or just a bare minimum tax on their profits. They need to share their profits for the public welfare. Giving them income tax breaks just because they are business owners make no sense to me. Why should new business owners get an Oregon tax break just because the United States Congress passed a poor piece of legislation?

Please be fair, especially to the needs of students, about the pass-through business income.

Sincerely,

Dale Feik, Ed.D. in Reading Education  
3363 Lavina Drive

Forest Grove, OR 97116  
cell: 503-504-5972

**From:** Deanna Berglund  
**To:** [LRO](#)  
**Subject:** SB 1527  
**Date:** Monday, February 5, 2018 8:28:26 PM

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Dear Finance and Revenue Committee members,

I urge you to eliminate the Oregon personal tax break on the income of business owners in SB 1527. While I understand this bill does reduce the current tax break, it is past time to end it completely. A wealthy businessman should not be paying a lower tax rate on his business income than employees working for wages in his or any other business. The estimated \$50 million a year in tax revenue reclaimed would be better spent on K-12 and higher education, or on the additional Child & Family Services caseworkers we so desperately need in this state. Please completely end this break now. Thank you.

Deanna Berglund  
3041 Deerbrush Way  
Eugene OR 97405

**From:** Debbie Aiona  
**To:** [LRO](#)  
**Cc:** [Representative Alissa Keny-Guyer](#); [Sen Dembrow](#)  
**Subject:** SB 1527  
**Date:** Monday, February 5, 2018 4:42:06 PM

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Dear Senate Revenue Committee:

I am quite concerned about the effectiveness of state programs that I believe would benefit from additional financial resources. Our Child Welfare system is woefully inadequate. It is generally accepted that a lack of staff, the inability to recruit and train a sufficient number of foster parents, and the lack of residential programs contribute to the serious shortcomings we read about in the newspaper. We are talking about extremely vulnerable children who deserve compassion and care, not over worked case managers with nowhere to place the children. Furthermore, we have heard for years that our schools are underfunded, which makes it more difficult to properly support students on their path to graduation.

More money in state coffers would go a long way towards addressing these problems. It might be easier to recruit foster parents if they were paid more. Smaller class sizes or a longer school year would enhance educational opportunities.

One way to increase revenue is to not extend the business owners' federal tax break to Oregon taxes. This action alone would save \$400 million per biennium. You should also consider eliminating the Oregon tax break on business income as well, for a savings of \$200 million.

We have so many unmet needs in this state and the business sector is not paying its fair share. Now is the time to give them the opportunity to contribute more to the success of our vulnerable children and students.

Thank you for considering my views.

Sincerely,

Debbie Aiona  
3940 SE Oak St.  
Portland

**From:** Jessica Turon  
**To:** [LRO](#)  
**Subject:** SB 1527  
**Date:** Monday, February 5, 2018 8:50:49 PM

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Chair Hass and members of the Senate Finance and Revenue Committee,

In reference to Section 10 of SB 1527, this committee should repeal the business pass-through. This legislation, passed in a special session in 2013, primarily benefits high earning businesses.

It's unconscionable that high-earning businesses are being given such tax advantages, when many, many individuals in the state are struggling to make ends meet as wages are stagnant, jobs are insecure, and social services are slim to none.

Businesses don't need tax breaks. What's the justification - trickle down? We have never seen that work. Does everyone in Salem know what "trickle down" used to be called? Horse and sparrow theory - that is, give the horses enough oats and the sparrows will get some eventually. Everyday people in Oregon deserve more than that.

The state has a responsibility to counteract and not exacerbate wealth disparities. Please consider repealing this pass-through.

Respectfully,  
Jessica Turon  
SE Ash St, Portland

**From:** lienjud@aol.com  
**To:** [LRO](#)  
**Subject:** re SB 1527  
**Date:** Monday, February 5, 2018 7:45:47 PM

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Chair Hass and members of the Senate Finance and Revenue Committee,

In reference to Section 11 of SB 1527, this committee should repeal the Oregon personal tax break on the income of business owners. This legislation, passed in a special session in 2013, primarily benefits the high earning businesses. We should be retaining all \$200 million per biennium to fund teachers, decrease class sizes, help with our decrepit foster care(DHS) system, etc. what could be do with \$200 million?! a lot. sincerely,

Judith Lienhard, Portland, Oregon

**From:** Boykoff, Jules  
**To:** [LRO](#)  
**Subject:** Input on SB 1527  
**Date:** Monday, February 5, 2018 4:17:11 PM

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Dear Members of the Senate Revenue Committee,

I write in regards to your consideration of legislation on pass-through business income. We live in perilous economic times, with homelessness and economic inequality on the rise while the stock market booms (with the exception of the last couple days) to the benefit of those who already enjoy plentiful resources.

Your committee has an opportunity to be a model and leader on this issue, by treating all people as equal, rather than giving business owners special status. It is my hope that you will strongly consider refusing to apply to Oregon taxes the new business-owner tax break recently passed by the US Congress. Were you to also ditch the state tax break on the business income, we could save a whopping \$600 million per biennium.

This enormous amount of money could be directed to address the needs of everyday Oregonians. Taking the lead in this direction could also shows other states' legislatures that viable, principled alternatives exist.

Thank you for your consideration and for all your hard work on behalf of the people of Oregon,  
Jules

Jules Boykoff  
Professor and Department Chair  
Pacific University in Oregon  
Department of Politics and Government  
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[www.julesboykoff.org](http://www.julesboykoff.org)

**From:** ken rosenberg  
**To:** [LRO](#)  
**Subject:** Please be fair about pass-through business income.  
**Date:** Monday, February 5, 2018 9:02:28 PM

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Please be fair about pass-through business income.

- People should not get income tax breaks just because they are business owners.
- Don't allow the new business owners' tax break that Congress passed to apply to Oregon taxes.
- Get rid of the Oregon tax break on the business income.

Thank you.

Ken Rosenberg  
2130 NE Knott Street  
Portland