

From: Lesly Sanocki
To: [LRO](#)
Subject: SB 1527
Date: Monday, February 5, 2018 9:31:08 PM

Dear Oregon Legislature-

We may be facing a significant budget shortfall in Oregon due in part to federal tax cuts- let's be smart about things for our state and not allow business owners to reap unnecessary tax cuts and benefits. There are so many hard working individuals and families in our state who deserve better. Everyone should pay taxes equally business owners should not be seen as special.

Congress has passed a business owner's tax breaks- don't allow this to apply to Oregon taxes- it will save us \$400 million per biennium.

In addition, get rid of the Oregon tax break on business income as well- this will save \$200 million per biennium.

With an additional \$600 million per biennium the state of Oregon could do so many things- fund more money for schools, roads and infrastructure, the environment, PERS, foster care, public health, alternative energy and many other high priorities. Let's let Oregon continue to be a leader in the US- let's get things done.

As we all know, costs continue to rise and continued tax breaks will not fund our state even at current levels.

best regards,

Lesly Sanocki
Beaverton, OR

From: Lynn Thompson
To: [LRO](#)
Subject: SB 1527
Date: Monday, February 5, 2018 9:29:08 PM

Dear Honorable Committee Members,

Please remove the Oregon personal tax break on the income of business owners in SB 1527 in order to save the State \$200 million each biennium. With the low graduation rate in Oregon and the terrible state of the child welfare system, this money is sorely needed for our children and thus, our future.

I read about Oregon giving owners of S-corporations, partnerships, and limited liability companies the option of a lower tax rate on their business income resulting in some doctors, lawyers, and accountants paying a lower tax rate than their assistants and paralegals. I am certain this is an unintended consequence of the legislation and that you will act to rectify it.

Sincerely,

Lynn Thompson

Portland, OR

From: Nancy Matela
To: [LRO](#)
Subject: SB 1527 and 1528-1
Date: Monday, February 5, 2018 4:41:31 PM

I don't understand why business owners would be given a break on income taxes allowing them to pay a lower rate than their employees??? Not fair!

Nancy Matela
Portland, OR 97215
503-267-1401

From: Portland DSA
To: [LRO](#)
Subject: Public Comment re: SB 1527
Date: Monday, February 5, 2018 9:34:22 PM

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

We are the Portland Democratic Socialists of America (Portland DSA). As socialists, we believe society should be run in the interests of the people who live in this state, not for special interests, corporate shareholders, and investors who profit from our labor. Our vision is one of humane policies that serve people and we believe that wealth must be distributed to support services, education, infrastructure, and the overall needs of Oregon residents.

We have seen the decades-long destructive tax policies in this state, whereby through a rigged tax structure, the wealthy and corporations have profited while the rest of us live in deteriorating conditions. The burden of unjust taxation schemes falls on the backs of students paying higher tuition, children in schools with bigger class sizes, contaminated water and buildings, and overworked and underpaid residents. The burden falls on struggling Oregonians who live with housing insecurity because of ever increasing costs to live and stagnant wages. It falls on working people who are paying higher taxes to subsidize the wealthy.

We are here to say enough is enough. **Section 10 of SB 1527 is flawed policy that continues the legislature's tax policies that benefit the wealthy and business owners at the expense of the rest of us.** Ninety nine per cent of the benefit of this tax loophole flows to those making over \$100,000 per year. This is a redistribution of wealth from working people to subsidize the rich. Section 10 should be amended to repeal the 2013 small business pass-through tax break.

We also support Oregon disconnecting from the federal pass-through tax breaks. Portland Democratic Socialists of America (Portland DSA) recently [wrote an op-ed in the Oregonian about the GOP tax bill](#) and that it constitutes class war in this country. The GOP tax bill perpetuates a rigged tax structure that funnels money from working people to the wealthy. As in Oregon's "Grand Bargain," the vast majority of pass-throughs are wealthy business owners. And connecting to this federal pass-through tax break will drain \$400 million per biennium from Oregon revenue. We need to invest in our state and our sorely underfunded services. **We urge you to repeal the pass-through "Grand Bargain" loophole and not connect to the federal pass-through tax breaks.**

For too long, our legislature has based our tax policies on the advice and counsel of paid lobbyists. These special interests have ensured our economy stays rigged and our public institutions thus suffer from perpetual austerity. It is time to begin to rectify our rigged system: it is time to implement legislation that benefits the people, that funds education, health care, our foster care system, infrastructure, transportation, housing, and all of the underfunded programs that have been sorely ignored so that the wealthy and corporations get the tax breaks that they don't need.

You will hear that businesses will suffer, that businesses will leave. Well, we say it's time to tend to the interests of people in this state-- the people that you were elected to represent. It's time for you, our legislators, to start working to support a tax system that benefits our state, our students, our families, and our seniors. It's time to begin the process to un-rig this broken tax structure.

Thank you.

Respectfully,
Portland Democratic Socialists of America

email: dsaportlandoregon@gmail.com
[web](#) | [facebook](#) | [twitter](#)

From: Ramona Crocker
To: [LRO](#)
Subject: SB 1527
Date: Tuesday, February 6, 2018 1:02:18 AM

TO: Senate Finance and Revenue Committee

RE: Unfair Tax Breaks

I urge you to take two actions to create more tax fairness regarding pass-through income--and save a total of \$600 million dollar per biennium:

1. Abolish the current Oregon personal tax break on business income (SB1527)--(\$200 M savings)
2. Do not allow the new business owners' tax break recently passed by Congress (SB1529)--(\$400 M savings)

Oregonians believe in fairness and that certainly includes taxes as well as everything else . Everyone should pay the same taxes on the same income. Just because someone happens to be a business owner does not somehow make them better or more deserving of special favors (i.e. tax breaks) than someone else who happens to be an employee.

Thank you for your consideration of this matter.

Ramona Crocker, 9720 SW Robbins Drive, Beaverton, OR 97008

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<https://www.avast.com/antivirus>

From: Robert Woods
To: [LRO](#)
Subject: SB 1527
Date: Monday, February 5, 2018 5:49:42 PM

The economy is thriving. It's time to get rid of unnecessary tax loopholes that benefit people who don't need them.

SB 1527 does not go far enough. The tax break for pass-through businesses should be eliminated, not just scaled back. All Oregonians' income should be taxed at the same rate, whereas the current tax structure favors some people - particularly wealthy people.

Eliminating the pass-through loophole would generate hundreds of millions of dollars for the state of Oregon, at a time when most public services are underfunded.

- The state's system for managing programs for foster children is a national disgrace.
- The schools are chronically underfunded.
- Oregon's lack of preparedness to deal with emergencies (such as a major earthquake) is appalling.

SB 1527 is the least you could do. If SB 1527 is the best you can do, then pass it.

We are waiting and watching.

Thank you.

Robert Woods
3212 NE Thompson St
Portland, Oregon 97212

From: Keith Guthrie
To: [LRO](#)
Subject: SB 1527_REPEAL THE BUSINESS PASS_THROUGH!!
Date: Monday, February 5, 2018 7:17:45 PM

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. We should be retaining all \$200 million per biennium because of the vital programs and services that thousands of Oregonians depend on are in desperate need of more adequate funding. Struggling programs like the foster care system to public education to healthcare assistance are all suffering from shrinking budgets. It is a moral travesty to make working class citizens suffer for the sake of passing on more necessary wealth to the rich. Do the right thing and stand up for the struggling working class people who need this money more than excessively wealthy businesses and repeal the business pass-through.

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Respectfully,

Samuel Keith Guthrie
Portland, OR



Virus-free. www.avast.com

From: Sandy Polishuk
To: [LRO](#)
Subject: SB 1527
Date: Monday, February 5, 2018 9:18:07 PM

Dear Senate Revenue Committee,

In this time of great need for increased spending for schools, PERS liability, infrastructure, housing and many other needs of Oregon's citizens, we need you to be fair and wise about tax breaks.

We do not need more tax breaks for business owners. Everyone likes lower taxes but taxes are actually good for us--they make it possible for the state to take care of the business of the state and the commons..They make it possible to help those most in need, those who cannot take full care of themselves.

Congress passed a terrible tax bill. Do not copy them! Tax cuts will mean service cuts!

The Oregon tax break on business income is expensive! Get rid of it. We need that money to lower tuition, implement weatherization programs and more.

Taxes should help address income inequality not enhance it.

Please be fair about pass-through business income

Sincerely,

Sandy Polishuk
1610 NE Tillamook St
Portland, 97212

From: Theresa Gibney
To: [LRO; sen.brianboquist@public.govdelivery.com](mailto:sen.brianboquist@public.govdelivery.com)
Subject: SB 1527
Date: Monday, February 5, 2018 10:39:15 PM

Senator Boquist,

I am writing you directly and copying the Senate Revenue committee email because it is a very short notice before the introduction of SB 1547, tomorrow, February 6th.

My name is Theresa Gibney, and I am one of your constituents in the very northern part of Corvallis, just south of Adair Village.

I am writing because I have long been concerned about the perception of government corruption that arises when those who make and have the most among us pay taxes at a lower rate than ordinary wage earners.

As such, I found it appalling to read that income (profit!) of up to \$5M has been taxed at a lower rate than the income of ordinary wage earners, and I fully support the reduction to \$250,000 that is found in Section 11 of SB 1547. It is still inappropriate that a business-person who has profit-income of up to \$250,000 pays only 7% on that income while an ordinary wage earner pays 8.5% on an income of \$100,000 or 8% on an income of \$50,000.

But SB 1547 is a great improvement over allowing lower (but increasing) rates up to \$5,000,000.

Please support this change to existing tax law; consider removing the give-aways that make ordinary wage earning Americans distrust a government who taxes high income people at a lower rate than ordinary workers.

Thanks for your service and for your consideration of this change in our tax laws.

Theresa Gibney
7420 NW Valley View Drive
Corvallis, OR 97330

From: Judy
To: [LRO](#)
Subject: SB 1527
Date: Monday, February 5, 2018 10:06:28 PM

With regard to SB 1527, we urge you to help solve the perpetual struggle to find sufficient funding for State operations by:

* **Eliminating unfairly generous tax breaks for business owners.** Oregon taxpayers as a whole are burdened to make up for these tax breaks which starve schools and underfund state departments and services. This alone will provide **\$200 million per biennium.**

* **Do not allow the new tax breaks for business owners passed by Congress to apply to Oregon taxes.** This alone will provide needed Oregon funding of **\$400 million per biennium.**

Judith Davis and John Kysar
5036 Foothills Road, Apt. B
Lake Oswego, OR 97034