



SB 268 Tax Expenditure for Animal Adoption from an Animal Shelter

Testimony for Senate Environment and Natural Resources – Bennett Minton – 2.26.2019

Oregon is known nationally for crafting legislation based on innovative and clever ideas. Think about Tom McCall's bottle bill! However, we are equally famous for what the Oregonian called "historical over-commitments." Think about the legislatively-approved Quality Education Model that is underfunded by \$2 billion.

SB 268 is another example of a clever idea in need of state revenues to come to fruition. SB 268 asks you to create a new tax deduction. Its intention is to reward and encourage adoption of dogs and cats from animal shelters and rescues "which is likely to increase the number of people who adopt these," say the proponents. They say "likely," but proponents provide no supporting evidence that this tax expenditure would in fact change behavior. It would complicate our tax forms and be ripe for fraud.

If you choose to support this measure, you are also deciding that Oregon's children can do with fewer foster care workers, and therefore foster pets are more important than foster children.

Tax Fairness Oregon would be delighted to support proposals like SB 268 on a pilot basis to see if they work, but given our budget realities, we instead need to remind you that every tax credit, tax incentive, or grant you approve reduces the life blood of Oregon. Keep the following fact in mind when you make your decision on SB 268:

- Every \$85,000 you invest in a tax expenditure would deny a foster care worker or a teacher for children in your district. The revenue estimate for this bill says it would cost more than two people, taking care of children, somewhere in the state.

Tax Fairness Oregon strongly believes that until Oregon has a fundamentally fair and adequate revenue stream that can support the basic needs of its citizens NO legislator should be considering offering tax subtractions, credits, tax incentives, grants, or tax breaks for new, bright ideas.

We read the bills and follow the money