10 June 2021

To: Joint Committee on Tax Expenditures

Re: House Bill 2433

Dear Co-Chairs Senators Burdick & Nathanson, Co-Vice Chairs Senators Boquist & Pham and Representative Reschke, and members of the Committee:

If the Amendment adopted during the May 17th Work Session on HB 2433 was the same one proposed on March 26th, specifically SECTION 2. (1) "In computing Oregon taxable income for the purposes of this chapter, there shall be subtracted from the federal taxable income any amount received as payment or credit by the taxpayer under " then I am in favor of passage of this bill.

Although the state often considers a reduction of a tax as a loss I believe them to be a definite gain for the tax payer.

Anything that reduces one's tax burden is a plus in my book.

I urge the Committee to pass House Bill 2433 if the Amendment mentioned above is included.

Sincerely,

Richard Wisner