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To: Joint Committee on Tax Expenditures; [others]...

**Re: I SUPPORT [HB 2433]...Good Job Representatives Nathanson and Reschke!**

**Excerpt from [HB 2433] states, " SECTION 1. (1) The Legislative Revenue Officer shall conduct a study of state and local tax systems. The issues studied shall include, but not be limited to: (a) **Inequities in the systems**; (b) **The stability of the systems as sources of revenue**; (c) The adequacy of the systems as sources of revenue; and (d) Methods for improving the interactions of state and local tax systems."**

**[HB 2433]** is needed to perform the tasks stated in the text for obvious reasons.

When is a "Fee" actually a "Tax?"

Municipalities throughout Oregon "play" this word game to the detriment and angst of the taxpayers in all jurisdictions.

For example, municipalities may place road repairs on the sewer service and use charge.

There are many variations of how "Fees" are de facto "Taxes."

In Oregon, any "Tax" must be voted on by the "voters." Government decided that this process was too burdensome and oppressive thus the flagrant misuse and substitution of the word "Fee" for really what is a "Tax" has been institutionalized and unfortunately, is an accepted practice.

The "Transient Lodging Tax (TLT)" is routinely abused by municipalities and should be considered appropriate subject matter to be included into **[HB 2433]**.

It is a refreshing confidence builder to witness "Bi-partisan" cooperation in the sponsorship of **[HB 2433]**.

It is my prayer, the rest of the Legislature takes the "Hint."

***Respectfully submitted,***

/s/ David S. Wall

Mr. Oregon concurs.

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