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Date: February 14, 2022

To: Chair and Members of the Senate Finance and Revenue Committee  
From: Scott Bruun, OBI  
RE: OBI Testimony in support of -12 amendments and SB 1524

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Good morning, Chair Beyer and members of the Senate Finance Committee, my name is Scott Bruun and I am the Director of Tax and Fiscal Policy for Oregon Business & Industry.

Thank you for the opportunity to testify on SB 1524 again.

OBI supports the -12 amendments, which go a long way to address the problems in the base bill regarding selection timing for SALT workarounds for pass-through partnership entities. These concerns were brought to the attention of the committee during its first public hearing on Feb 7.

We are grateful for the work of LRO and DOR staff to quickly address the issues raised, and find a workable solution through the -12 amendments. Both LRO and DOR demonstrated a "customer focused" approach to a real world issue. OBI and our members are very appreciative of this.

We also remain supportive of other elements of the base bill, including expansion of the rural medical practitioner tax credit to include medical laboratory scientists and laboratory technicians.

Thank you.

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