

03/30/2023

To: Joint Committee on Tax Expenditures

From: Aaron & Trinity Barney

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Re: HB 3523 - Wildfire Settlement Tax Subtraction

Hello Co-Chairs Senator Meek and Representative Nathanson and Goodday to the Committee,

As you are aware fire disaster victims in our state have suffered devastating losses. My family personally suffered loss from the Archie Creek Fires in September of 2020. Many of our friends and neighbors lost homes, personal property, irreplaceable heirlooms and legacies in the tragedy. The long-term effects our community and others suffered socially, economically and ecologically through decimated tourism, recreation, and property values will carry on for decades.

As Oregonians and Americans, we understand the reasoning and justification for taxation, however, requiring survivors of fire disasters to pay federal and state taxes on compensation that they will use to rebuild their lives and community, which they built on funds they already paid taxes on, is unfair. Furthermore, having taxation on legal fees, that the attorneys will also pay taxes on, of which the survivors will never see taxed, is grossly unjust.

Yes, this is a personal plea to the committee at this time, however the signs are there that this may not be the last time Oregonians are faced with wildfire tragedy. Make no mistake that this is a bi-partisan issue. Fire doesn't care what side of the aisle you are on, it just takes. Money cannot bring my family and other survivors back what was lost, but it can provide a sense of security and opportunity that few, if any of us have been able to truly feel since September of 2020.

As we move forward with rebuilding our lives and our homes, we ask that you pass HB3523 and provide survivors substantial relief in the healing process. I believe that it is safe to speak for the vast majority of survivors when I say that we are all tired, weary and traumatized. Please do not allow unconscionable taxation to add to the list of our reasons why. Thank you for considering our written testimony in support of House Bill 3523.

Thank you for your time and consideration,

Aaron & Trinity Barney