

Submitter: Ralph Bloemers  
On Behalf Of: Fire Safe Communities  
Committee: Senate Committee On Finance and Revenue  
Measure: SB1520

Dear Chair Meek and members of the Committee,

Through my research and careful review of the bill, I understand that the intent of the drafters was to include all wildfire survivors who meet criteria under ORS 477.089 - e.g. who were burned up by powerline ignitions in the 2020 Labor Day fires, and in recent fires. The language in the Digest reflects this intent and says: "Exempts awards from and legal fees paid in wildfire suits from income tax." In the bill itself, Section 2.(1) states: "There may be subtracted from federal taxable income any amount received in settlement of a civil action arising from wildfire, as defined in ORS 477.089, and awarded to a plaintiff."

I write to recommend and ask that you change and clarify the language consistent with the Digest and overall intent of the bill as expressed by its backers, by making the following amendment. It is important for people taking tax positions to have clarity, as it involves substantial sums of money. The proposed amendment would be changes to:

—Section 2.1 clarifying that the subtraction applies to "any amount received in a civil action arising from wildfire, as defined in ORS 477.089, and awarded to plaintiff."

— Section 3 - to clarify that eligibility is for wildfire events that occur during the stated time period, regardless of when the payment is received, and resolving or extending issues related to retroactivity and statute of limitations for filing amended returns.

Sincerely,

Ralph Bloemers

Director of Fire Safe Communities

Green Oregon Alliance