Submitter:	mark pease
On Behalf Of:	we the people
Committee:	Senate Committee On Finance and Revenue
Measure:	SB1520

Senators of Finance Committee:

While I agree with some of the "Support" testimony--the fire victims do need our compassion in various forms, I do not believe exemption from taxation of civil rewards is acceptable. If I earn \$1.00 in a sale of an unneeded article, that is income according to the tax code, and I would need to list it as income. If I received a monitory settlement from a civil lawsuit, that is income. Why should a small, select group of Oregonians receive exemption of tax on income? One's homeowner insurance settlement is not included in this bill and already exempt from taxation. Yes they need help and compassion, but some civil awards can be substantial and not a taxation codified by income level, as it would be leveled on other civil award from 2020-2026 else where in the state.

Thank you, Mark Pease, citizen of Oregon