

**Honorable Chair and Members of the Senate Committee on Finance and Revenue,**

**Hearing Date: March 26, 2025**

I am writing to **oppose SB 21**, which creates a **corporate tax credit for businesses that hire foster children or former foster children**. While I fully support efforts to help foster youth transition into the workforce, this bill **raises concerns about unintended consequences** and **fails to address the root issues foster youth face in employment**.

**Concerns with SB 21:**

- **It Risks Incentivizing Exploitation** – Businesses could **hire foster youth simply to claim tax credits**, rather than offering real career opportunities. This could lead to **high turnover and unstable employment**.
- **It Distorts Hiring Priorities** – Taxpayer dollars should not **influence private hiring decisions** based on identity categories. Employers should **hire based on qualifications, skills, and business needs**.
- **It Fails to Address Workforce Readiness** – Many foster youth **face challenges such as lack of job skills, mentorship, and career guidance**. Instead of offering businesses a tax credit, the state should **invest in job training programs, apprenticeships, and career services** to ensure long-term success.
- **It Expands Corporate Welfare** – This bill creates yet another **corporate tax carve-out**, further complicating Oregon's tax code. Instead of **handing out credits**, Oregon should focus on **broad-based tax relief for all businesses** to encourage job creation across the board.

**Alternative Solutions:**

If the goal is to **help foster youth succeed**, Oregon should:

- ✓ **Expand Job Training Programs** – Equip foster youth with **skills that make them competitive hires**.
- ✓ **Offer Direct Support** – Provide **mentorship, career counseling, and work placement assistance** instead of handing out tax credits.
- ✓ **Focus on Workforce Development for All Young Oregonians** – This issue **isn't unique to foster youth**. Programs should help **all young workers** enter stable careers.

**Conclusion:**

While **helping foster youth transition into the workforce is a worthy goal**, SB 21 creates a **flawed system of incentives** that **could be exploited by businesses** and **fails to**

**provide long-term stability for foster youth. A better approach** would focus on **workforce training and direct support**, not tax credits that distort hiring practices.

I urge the committee to **reject SB 21** and instead pursue **more effective workforce development strategies** that ensure **foster youth gain real, sustainable employment**.

Thank you for your time and consideration.

**Dan Miller**

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