



Oregon Women's Rights Coalition

HB 3630 Natural Resources Exemptions- Needs Work- Neutral

Chair Nathanson, Vice-Chairs Reschke, Walters and members of the committee.

The Oregon Women's Rights Coalition advocates for programs which support women and families in their journey to self-sufficiency. We advocate for sound revenue policies that advance that effort by opposing policies that provide additional advantages through the tax code for those Oregonians who do not struggle.

HB 3630 before you attempts to eliminate some confusion that was created by the 2023 session's passage of SB 498 dealing with estates of Oregonians with fishing, forestry and farm assets in the family.

The provisions for natural resources assets prior to SB 498 were crafted by a large work group established by the legislature and supported by the Oregon Law Commission.

SB 498, in 2023, created confusion and conflicts between the two approaches.

In addition, SB 498, created a loophole that allows people with large estates, not necessarily all related to natural resources, to pass on natural resource assets worth \$15 million without taxation.

The original natural resource legislation strived to help small family farms, fisheries and forest ownership remain in families.

While the current bill may help with some conflicts or confusion, we advocate for creating a work group, similar to the original that was staffed by the Oregon Law Commission. This work group would look at these natural resource provisions, clarify the current needs and should close up the loop-hole created by SB 498.

We urge you to decline to move this legislation and create a well-balanced group to reduce conflicts and make workable provisions to support families wishing to pass on their natural resource assets to their families.

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