



Associated Oregon Loggers, Inc.

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May 7, 2025

The Honorable Mark Meek, Chair
Senate Committee on Finance and Revenue
Oregon State Capitol
Salem, OR 97301

Subject: SB 485 -2 - **SUPPORT**

Chair Meek, Vice-Chair McLane and Members of the Committee,

Thank you for the opportunity to comment on SB 485 -2.

Associated Oregon Loggers (AOL) represents nearly 1,000 small, family-owned businesses that provide the workforce essential to managing Oregon's forests. Our members are the loggers, road builders, truck drivers, and reforestation crews who ensure that Oregon's public and private forests remain productive, healthy, and accessible. Many of our members are generational businesses with long histories. We support SB 485 -2 because it recognizes the unique and ongoing contributions of working forestlands to Oregon's environmental, economic, and public safety priorities.

Oregon's current estate tax framework often presents severe financial challenges for forest operators striving to transition family-owned lands and businesses to the next generation. Without relief, many families are forced to sell land, liquidate assets, or significantly reduce operations—outcomes that threaten both the continuity of forest stewardship and the viability of small businesses in rural Oregon.

SB 485 -2 makes important, targeted updates to the natural resource estate tax exemption, providing a practical path for qualified forestland owners—those who have actively managed their lands for at least five years—to retain and sustain family forests after a decedent's passing. The bill ensures that these lands remain in productive use by requiring continued management by a family member, with documentation of appropriate forestry activities.

This policy supports generational forest legacies, encourages responsible land management, and helps rural families weather the emotional and financial strain following the death of a loved one. It also reinforces the critical role our members play in wildfire preparedness and response. Forest operators often serve as the first line of defense in wildfire suppression, supplying equipment and trained personnel that augment state firefighting capacity—roles that are increasingly vital amid worsening fire seasons.

We urge your support of SB 485 -2 as a meaningful step toward strengthening Oregon's working forests, family-owned businesses, and community resilience.

Thank you for your time and consideration.

Sincerely,

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