

June 10, 2025

RE: SB 210-1, support for continued funding of tax expenditure allocations at current levels for IDA Contributions, OPIF Contributions and Crop Donation Tax Expenditures

Dear Co Chairs Nathanson and Meek and members of the Committee,

For the record, my name is Michael Oliver and I am a resident of Portland and am submitting this testimony on my behalf. I am writing today to submit my strong support for the continuation of current funding/tax expenditures for three programs your committee is hearing today under as part of the dash one amendment: IDA Contributions (HB 2735B), OPIF (HB 3329) and Crop Donations (SB 108A). I will address each separately below:

Oregon IDA Program:

I have been a proponent and regular contributor to Oregon's IDA Program since its inception in the late 1990s. I do so not primarily for the tax credits, but because the program leverages the contributions made at a very favorable rate to those made by the program participants - 5:1.

This program allows qualified and vetted Oregonians to save for critical life enhancements like education, starting small businesses and purchasing a home. For many participants, these objectives and accomplishments would neither be possible without the IDA program nor would these Oregonians otherwise have the opportunity to lift their economic and educational status in any other way.

I have followed the stories of participants for over two decades and believe strongly that no other program - tax expenditure or otherwise - comes close to meeting the State's interest in investing in our youth and young adults to help move their lives and careers forward.

Please update the allocation from the 2009 levels, as ORLeg has in recent sessions, and make the program's tax expenditure allocation permanent. It would be a travesty to functionally reduce this program's funding so it could only support 50% of the recent participant levels.

OPIF:

Like with the IDA Program, above, I have been following and made contributions periodically to Oregon's Film and Video tax expenditure program. I believe now, more than ever, that states like Oregon benefit from enhancements to bring small and medium production activities to our State. Looking forward, what used to largely be a Los Angeles area industry is expanding its activity to other states and, in so doing, making strong contributions to the local economies they operate in.

I noticed that there is a proposal to decrease the tax expenditure allocation for this program and wish to voice my strong opposition to any effort to do so. From my perspective and information, this is another innovation by ORLeg that has greatly benefited local communities far beyond the initial investment of the program's tax expenditure allocation.

Crop Donations:

Thought I am offering personal testimony, I am an elected Director for the Soil and Water Conservation District I am a resident of. In this role, I have come to learn about the critical importance of State programs to assist and retain small, mostly family-operated farms, orchards, ranches and timberlands. The Crop Donation tax expenditure is one of those programs.

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Like with my positions on the two programs above, I strongly advocate your Committee to make permanent - if not expand - the State's tax expenditure allocation for our agricultural producers to donate excess or otherwise unmarketable crops and related. I need not detail how this and next year, as a result of proposed federal tariffs and trade policy, is making programs like Oregon's Crop Donation even more important than at any time in our recent past.

Thank you for the opportunity to present my testimony today to you. I hope you will consider how each of these three programs have moved individual and families forward at relatively low cost to the overall tax collection for our State. I hope you will delve into how each benefits its participants far more than and for longer term than the tax expenditures that have been allocated.

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