

February 11, 2026



Position on Bills at 2026 Session of Oregon Legislature:

SB 1549: Neutral

The Consolidated Oregon Indivisible Network (COIN) is a coalition of over 75 local Indivisible groups throughout Oregon that cooperate and amplify their joint efforts to advance important federal and state legislation and engage with elected officials to promote causes for the benefit of all Oregonians.

COIN is neutral about SB 1549, as written, which would increase the maximum Oregon political income tax credit from \$50 per person (\$100 for couple filing jointly) to \$1,000 per person and \$2,000 for a couple filing jointly.

The Oregon political income tax credit has been at its current dollar level (\$50 or \$100) for 39 years. \$100 in 1987 is equivalent to \$280 today. We suggest that the maximum credit be increased to \$250 and \$500. That would encourage relatively small donations, which will become more important as the contribution limits of HB 4024 (2024) take effect in 2027. \$250 per person would also be the same as the largest contribution allowed for Small Donor Committees to receive under HB 4024, so raising the maximum to that level would promote the growth of such committees and reduce candidate dependence on larger contributions.

The existing political tax credit is not available to anyone with gross income exceeding \$75,000 for an individual or \$150,000 for a couple. The Committee should consider whether those thresholds should also be increased.

Consolidated Oregon Indivisible Network (COIN)

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