

To Senate Joint Resolution Committee:

I oppose Senate Joint Resolution 201.

First, I could argue that diverting half of the personal kicker funds away from taxpayers, even for worthy causes like education and wildfire prevention, undermines the **original intent** of the kicker, which is to return excess revenue directly to those who paid it. This change is seen as a form of tax increase by reducing the amount individuals receive during times of surplus. This only further erodes my trust in the state's fiscal ability and promises.

This is flat out government overreach. The new allocation formula could set a precedent for further reductions in taxpayer refunds in the future. I question whether reserve accounts will be managed efficiently or whether funds will reach schools and wildfire programs as intended. In the past funds were redirected or mismanaged. Additionally, the \$300 million threshold and inflation adjustment mechanisms just may not be transparent or responsive enough to changing economic conditions, creating uncertainty for both taxpayers and Oregon's program beneficiaries.

This resolution could very well complicate the fiscal process, introducing new administrative burdens, and lead to unintended consequences, such as decreased taxpayer support for future surplus-sharing initiatives.

Oregon needs some new budgetary reforms, rather than altering the constitutional kicker provision. It might even save the State of Oregon from slipping further into bankruptcy.