

Submitter: kolten paryzek

On Behalf Of:

Committee: Senate Committee On Finance and Revenue

Measure, Appointment or Topic: SJR201

Dear Chair and Members of the Committee,

I am writing to respectfully oppose any proposal to eliminate or divert Oregon's taxpayer "kicker" refund.

The Oregon tax kicker, established by voters in 1979 and reaffirmed multiple times since, is a clear and predictable safeguard for taxpayers. When actual state revenue exceeds the forecast by more than two percent, the surplus is returned to the people who paid it. This policy reflects a simple principle: when the government collects more than it projected, that money belongs to taxpayers—not the state.

The kicker promotes fiscal discipline. Because lawmakers know excess revenue will be returned, it encourages accurate forecasting and responsible budgeting.

Removing the kicker would reduce accountability and create incentives for overspending during high-revenue years, increasing the risk of budget shortfalls in economic downturns.

For many Oregon families, the kicker is not abstract policy—it is meaningful financial relief. With rising costs for housing, groceries, utilities, and childcare, kicker refunds help working households pay down debt, cover essential expenses, and build savings. Redirecting these funds would effectively convert a temporary surplus into a permanent tax increase without a vote of the people.

It is also important to remember that the kicker is not merely a statute; it is embedded in the Oregon Constitution. Oregon voters have repeatedly chosen to maintain this protection. Any effort to eliminate or weaken it disregards the clear and consistent will of the electorate.

If long-term investments or reserve accounts need strengthening, there are other responsible tools available, including targeted policy reforms, improved forecasting practices, and deliberate reserve planning. The solution to budgeting challenges should not be to permanently withhold surplus funds that rightfully belong to taxpayers.

Oregonians value transparency, accountability, and voter control over tax policy. The kicker embodies those values. I urge you to reject proposals that would eliminate or redirect the tax kicker and instead honor both the constitutional framework and the trust of Oregon taxpayers.

Thank you for your consideration.

Respectfully,
Kolten Paryzek
Beaverton, Oregon