

Submitter: Holly Harrington

On Behalf Of:

Committee: Senate Committee On Finance and Revenue

Measure, Appointment or Topic: SJR201

I strongly oppose the proposed amendment to redirect Oregon's "kicker" tax surplus to fund education, wildfire prevention, or any other shortfall.

While these are important priorities, the kicker exists as a constitutional safeguard to return over-collected revenue to taxpayers. As legislators, you are no doubt aware that the kicker was designed as a check on inaccurate forecasting. It is NOT meant to be a reserve fund. Redirecting it breaks a longstanding promise to Oregonians and treats over-taxation as a revenue source rather than a budgeting error.

Finally, the Constitution should provide a framework for governance. It should not be used to "lock in" special spending formulas or budgeting strategies. Oregon already has tools like the Education Stability Fund and Rainy Day Fund to manage volatility.

I urge you to reject this amendment and preserve the integrity of the kicker.