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**Nola Jensen**

West Linn, OR, 97068

March 2, 2026

**House Revenue Committee**

**Re: SB1511A**

Dear Committee Members,

I am writing to share my strong opposition to Senate Bill 1511 A as it is currently written. As a resident of West Linn since 2001 and a Portland-area resident since 1992, I am deeply concerned about the disproportionate impact this legislation will have on Oregon families with estates in the \$2.5 million to \$3.5 million range.

My 90-year-old mother recently moved from Washington State, where she lived her whole life, to an assisted living facility in Sherwood to be near us. After a lifetime of frugality, my father's 40-year career as a Boeing engineer resulted in an estate currently valued just under \$3 million. While SB 1511 A is framed as "middle-class tax relief" by raising the filing threshold to \$2.5 million, the "phase-in" mechanism creates an incredibly steep marginal tax rate for estates that sit just above that threshold.

According to current bill summaries, estates between \$2.5 million and \$3 million will see their tax liability "phase in" rapidly, essentially making up for the lost revenue from smaller estates. For a \$3 million estate, this results in a sudden and significant tax burden that is far higher than the current 10-16% range, and entirely out of scope with neighboring states like California, which has no state estate tax at all.

My mother is a lifelong Democrat who firmly believes in paying her "fair share" and is not one to seek out "tax loopholes". However, this bill effectively penalizes those who have managed to save just enough to exceed the new threshold, creating a "cliff" that encourages families to look for residency elsewhere—including California, where my brother lives.

I urge the House Committee on Revenue to reconsider the steepness of these rate increases and the aggressive phase-in that targets estates in the \$3 million range. I am hopeful Oregon can be a place where seniors can afford to move to be near their children without facing one of the most aggressive estate tax structures in the nation.

Sincerely,

**Nola Jensen**

*Registered Democrat*

*West Linn, OR 9706*

