

Submitter: Janet Brown

On Behalf Of:

Committee: House Committee On Revenue

Measure, Appointment or Topic: SB1511

Chair and Members of the Committee,

My name is Janet Brown, and I oppose SB 1511.

SB 1511 raises Oregon's estate-tax rates for most families while offering only a token reduction at the bottom. Oregon already has one of the lowest estate-tax thresholds in the country and is one of only twelve states that still impose this tax at all.

Increasing rates on the majority of estates pushes Oregon even further out of alignment with neighboring states and accelerates the out-migration of retirees, small-business owners, and long-time residents who cannot absorb another tax increase.

This bill does not target the ultra-wealthy. It hits ordinary Oregonians who have spent a lifetime building a home, a retirement account, or a family business. These are not people with generational wealth they are middle-class families who are already carrying some of the highest income-tax and property-tax burdens in the region. SB 1511 adds yet another layer of cost at the exact moment families are least able to respond.

The structure of the bill is also inequitable. It lowers rates only for the smallest estates while raising rates on nearly everyone else. That is not tax fairness it is a redistribution of burden onto the very families who keep Oregon's communities, nonprofits, and small-business economy functioning.

Oregon cannot afford policies that encourage people to leave the state at the end of their working lives. When they go, we lose far more than estate-tax revenue. We lose income-tax revenue, charitable giving, volunteer leadership, and long-term community stability. SB 1511 accelerates that loss.

For these reasons, I urge you to reject SB 1511.

Thank you.

Janet Brown

Tualatin, Oregon