



HOUSE REPUBLICAN OFFICE

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In Case You Missed It
Tax Foundation: Oregonians Face 16th Highest State and Local Tax Burden in Nation As A Share of Income

The [latest study from the Tax Foundation](#) shows that Oregonians spend more of their incomes on taxes than Americans as an average and shoulder the **16th highest [out of 50]** state and local tax burden in the nation, including one of the highest income tax rates in the nation.

Oregon House Republicans Have Consistently Fought For Tax Relief

In recent legislative sessions, Oregon House Republicans have put forth measures to provide tax relief to all Oregonians: middle-class and working families, low-income seniors, farmers, businesses and students.

MIDDLE-CLASS FAMILIES AND HOMEOWNERS:

- Fought for families that rely on the mortgage interest deduction in planning their household budgets by opposing several bills that would have phased out or eliminated the deduction. [HB 2001 (2013); HB 2456A (2013); HB 2491 (2013).]
- Successfully defended the recovering housing market by opposing a proposal to make like-kind exchanges taxable in Oregon, despite their being deferrable under federal and current state law. [HB 3433 (2013)].
- Refused to support a proposal that would have studied eliminating the constitutional protections against skyrocketing property taxes. [HB 2509 (2013)].

LOW- TO MODERATE- INCOME FAMILIES:

- Proposed a bill to lower taxes for low- to moderate- income Oregonians and provide a per child tax credit. [HB 3210 (2013) - defeated by Democrat majority].
- Defended charities, nonprofits and the Oregonians that are served by such charities by stopping bills that would have reduced or eliminated the charitable donation deduction. [HB 2001 (2013); HB 2456A (2013)].
- Supported a mileage tax credit for the mileage costs of volunteers for their volunteer work. [HB 3127 (2013)].

SENIORS:

- Helped low- and middle- income seniors gain access to the Senior Medical Subtraction - a program that was largely unavailable to them when it was a deduction. [HB 3601A (2013 SS) - Grand Bargain].
- Supported a bill to limit property tax hikes on low- to moderate- income seniors. [HB 3498 (2013)].

SMALL BUSINESSES AND JOB CREATORS:

- Successfully passed the very first small business tax cut in the history of the state in order to encourage job growth in the wake of the Great Recession. [HB 3601A (2013 SS)].
- Successfully defended the small business tax relief by defeating a Democrat-sponsored bill to roll back the tax relief a mere 4 months after the Grand Bargain was struck. [HB 4067 (2014)].
- Successfully opposed a Democrat-sponsored bill that would have increased business tax rates by expanding the types of assets to be taxed and would have capped business tax credits. [HB 2303 (2013)]
- Supported a bill to create a tax credit for businesses that hire employees in rural Oregon. [HB 3427 (2013)].
- Proposed a bill to create a tax credit for 3D printer manufacturers that add new employees. [HB 3425 (2013)]
- Supported a bill to spur innovation via a tax credit for R&D. [HB 2982 (2013)].
- Proposed a job creation bill that would have provided a tax credit for employers in the traded sector, based on increases in annual payroll. [HB 3211 (2013)].

- Successfully opposed a bill that would have rolled back numerous property tax exemptions and abatements that create jobs and assist Oregon's cities and counties in local planning. [HB 4141 (2014)].

MAKING CORPORATE TAX DODGERS PAY THEIR FAIR SHARE:

- Successfully fought against corporate tax dodgers that use offshore tax havens by passing legislation to close these loopholes. [HB 2456A-MR (2013) and HB 2460 (2013)]
- Opposed a bill to give a tax break to one Oregon business that already receives millions of taxpayer dollars. [HB 2435 (2013)].
- Funded small business tax cuts and education funding increases via a small increase in the corporate tax on big business. [HB 3601A (2013 SS) - Grand Bargain].

SPECIAL NEEDS STUDENTS AND COLLEGE GRADUATES:

- Created tax credits to assist parents with the challenges of educating children with special needs to use for either private school tuition or for public schools that charge tuition. [HB 2994 (2013).]
- Proposed a bill to provide much needed relief for young Oregonians shouldering school loan burdens in this difficult economy by providing a tax subtraction for interest payment on student loans and an additional tax credit for STEM majors. [HB 4097 (2014) - defeated by Democrat majority].

FARMERS AND AGRICULTURE INDUSTRY:

- Reinstated the crop gleaning tax credit to help farmers and the agriculture industry in their charitable crop gleaning. [SB 1541 (2014)].
- Successfully opposed a proposed bill to institute a new tax on timber harvests. [HB 4101 (2014)].