

PAUL L. EVANS
STATE REPRESENTATIVE
DISTRICT 20



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HOUSE OF REPRESENTATIVES

May 21, 2018

To: Chief Clerk Sekerak

Re: Vote Explanation for HB 4301

Chief Clerk Sekerak,

I wish to submit the following explanation for my vote on House Bill 4301.

While I continue to have concerns about the efficacy of the pass-through deduction in meeting its stated goals, I have always contended that if this tax break is going to exist, it must include the smallest of Oregon's small businesses.

During the 2018 legislative session, I voted against Senate Bill 1528, in part, because of its impact on the small businesses and sole proprietorships that are the backbone of House District 20's economy. The average income of sole proprietors in Oregon is \$23,300 per year, yet we ask them to pay higher taxes than some of the largest corporations in the state.

It is important for the sake of equity and fairness in our tax code that we level the playing field for working families and small businesses. I will keep a close eye on this tax break and ensure it fulfills its intended goals, and I will continue to fight for policies that support both urban and rural Oregon while continuing to make Oregon an attractive place to do business.

Sincerely,

Rep. Paul Evans