



## **SB 1094 Property tax credit for military on active duty**

Senate Finance Committee – John Calhoun – 4.16.2025

My name is John Calhoun and I am representing Tax Fairness Oregon, a network of volunteers who advocate a rational and equitable tax code.

I must confess that I had trouble understanding this bill when I read it. Normally I am pretty good at understanding contracts, laws, and bills, but not in this case. So, I talked to two different staff and learned what you heard from Beau Olen this morning; that this is a technical bill affecting only a few hundred individuals. It is designed to maintain benefits not expand or increase them. I support that policy goal.

However, it has been my experience that laws that are hard to understand are often subject to different interpretations. Sometimes they become a loophole that individuals can take advantage of that were not intended by the authors of the law or become a subject of lawsuits. Therefore, I suggest you ask for a review of the bill in a couple of years to ensure that it has accomplished what you intended and did not expand benefits significantly beyond the intended scope or grow to include a lot more individuals than intended.

Now maybe all of you did not have the problem I had understanding this bill. In which case feel free to ignore my concerns. If, however, you had a similar response I hope you will consider my suggestion.