

GeTtin' SALTy Podcast – Episode 46

Nikki Dobay: Hello, and welcome to GeTtin' SALTy, a state and local tax policy podcast hosted by Greenberg Traurig. My name is Nikki Dobay, shareholder in the Portland, Oregon and Sacramento offices. I am very pleased to be joined once again by a good friend and colleague whom I work with here in Oregon, Jeff Newgard. Jeff is the president and founder of Peak Policy.

Jeff, thank you so much for being here today.

Jeff Newgard: It's great to be back, Nikki. Thanks.

Nikki Dobay: Jeff, [00:00:30] I feel like maybe this is a little déjà vu or we're on some hamster wheel. But we're back in early 2025 and the Oregon Legislature is back in session. I think our goal today is to get the listeners caught up on what's happening in the Oregon. If we have time, we'll talk about the locals a little bit. It's hard for us not to.

But, Jeff, where is Oregon sitting big picture when it comes to revenue and where we're at on that [00:01:00] front going into, we're now a couple weeks into this legislative session? Can you set the stage for us?

Jeff Newgard: Sure. Oregon's actually sitting very comfortably as it relates to revenues right now. In comparison, our neighbors to the north in Washington State, I believe they're looking at a \$10 billion budget deficit over the next four years. In Oregon, we're actually looking at 2.27 or \$2.3 billion on unanticipated revenues. Revenues are still coming in [00:01:30] very strong. A big part of that is the revenue system, and in Oregon we're highly reliant on personal income taxes. But the revenue system catching up with all the inflationary effects on the economy over the last two years. Inflation and prices went up, but then over time we've also seen personal income significantly rise from the pandemic, from the response to inflation. Now the state's revenue stream is catching those dollars as part of the tax system.

[00:02:00] Oregon lawmakers are sitting comfortably right now with more money to spend than they originally thought that they were going to have. That's really shaped, at least at the onset, where tax conversations are going in Oregon. We're not seeing any major billboard tax increases yet. That's always bound to come up at some point during a session. But with having so much money right off the bat at the start of session, legislature has a lot of choices to make over how to spend those funds. I think that's [00:02:30] where a lot of the attention is at this current moment.

Nikki Dobay: I guess before we move into how that plays into what the legislature will do, and we'll have to talk about politics, my least favorite thing. But is there any indication that the revenues are slowing? Has our budget office come out with a longer term, "You still need to be cautious even though the revenues are good," or we really just haven't gotten that message [00:03:00] as of yet?

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- Jeff Newgard: Yes and no. Over the last several years, our state economists have projected revenues to decline starting in 2025, '26, and '27.
- Nikki Dobay: Okay.
- Jeff Newgard: A big portion of that actually comes from the expiration of the Tax Cuts and Jobs Act and Oregon's conformity to that.
- Nikki Dobay: Okay.
- Jeff Newgard: Going back to last fall, Oregon had a very significant shakeup in whose running the state revenue estimates. When the new state economist came on board, one [00:03:30] of the very first things that he did was rewrite the underlining model for how Oregon estimates what its revenues will be looking forward. We saw a substantial increase from our September revenue forecast to our November revenue forecast.
- Now later this month on February 26th, Oregon will receive its next quarterly revenue forecast. One of the things that I'm looking for is are we going to see that \$2.27 billion number come back down a little [00:04:00] bit to Earth. How does the changes of the underlining methodology effect the revenue outlook as we're heading into the more political moment of figuring out the budget?
- Nikki Dobay: We will get to the specific tax stuff, but now you've just got me thinking. Can you remind the listeners? In some states, the budgetary process itself is the big to-do during a legislative session. I've never really felt like the budgetary process or the budget bill has been [00:04:30] the bill that we've all focused on. Tax policy in Oregon tends to be on a standalone basis, or done through one big tax bill. But how does the budget conversation play out? And then from your perspective, impact these tax conversations we'll be having?
- Jeff Newgard: I know that in some states, there will actually almost be two different sessions. Maybe not formally two different sessions, but it's treated as two separate sessions. Where you have a policy-focused session at the beginning, and [00:05:00] then a budget-focused session at the end. In Oregon, I like to say we chew gum and walk at the same time.
- Nikki Dobay: Okay, that's what's you're calling it.
- Jeff Newgard: We end up having both budget and policy happen on parallel tracks. Where, at least at the start of session, the budget conversations are fairly quiet, really waiting until that February revenue forecast that'll come out in just a couple of weeks. Once that forecast comes out, our budget leaders will go and craft what they call their framework budget, [00:05:30] which then goes and sets the stage for all of the subcommittees that go and compile budget requests and funding needs, and go and package up how the state is going to spend the revenues that it anticipates to come in.

Then on the entirely separate track, you have the tax and revenue conversations, which will extend out until the very last day of session. This is where the policy conversations come up. This is where the legislature [00:06:00] is taking a fine look at the different levers of the revenue system. It creates this interesting dynamic that we don't see in all states. But in Oregon, because you already have this more-or-less predetermined amount early on in session, and lawmakers going and trying to fit what they can into that budget amount, new ideas end up getting pushed over somewhat into that revenue conversation where you don't have a pool of money that you can go and [00:06:30] dip into from the budget. But go to the revenue committees, and try to go and find a new way to fund a new program.

We see that often with, I think it's the 811 or the cellphone taxes that have come up in recent years. Same thing with alcohol and drug treatment, where advocates will go and bring a dedicated funding mechanism attached to their policy, and have that pop up in that revenue committee process. But because we have this parallel track between budget [00:07:00] and tax that aren't separated by different timelines of the session, there's often a lot of crossover between the two.

Nikki Dobay:

Well, thank you for that. Because you're right, there are states, it's one big package. If it's not part of the budget conversation, it's not going to happen. Thank you for just providing that insight there.

Turning to the tax side. It always does surprise me. I feel like session starts, and then it's two weeks in, you're like, "Oh my gosh, there's all these hearings. What are we doing?" [00:07:30] How many bills are on your tracker this year on the tax front?

Jeff Newgard:

On my tracker, I believe I have 257 bills that are what I deem as tax. I think everybody would have a different definition of what constitutes a tax bill. For myself, I include tax administration, property tax, and then to a degree, some of the bills that dictate how county tax assessors go and shift funds from one pool or another.

[00:08:00] A big part of what I do is I closely track every conversation that can come up in any of the revenue or revenue-adjacent committees to be able to start putting together a list, a playbook on a whiteboard trying to figure out, okay, as we get into May, June, the last few weeks of Oregon's session, what are those issues that could come up that could end up being political levers in negotiations that happens as we get close to adjournment?

For me, the number is 257. Unlike [00:08:30] other states and other policy areas, Oregon has crossover deadlines. In Oregon, we call it the Chamber of Origin Deadline. By a certain date in March, a bill has to move out a policy committee for it to stay alive throughout the process, or otherwise it's effectively dead. A lot of states have these crossover deadlines, but in Oregon

that deadline does not apply to any revenue committee bills. That means that any bill out of those 257, more or less, can end up staying alive throughout the entire session. While things might seem [00:09:00] quieter in Oregon right now in February, just wait until we get into April, May, and June. That's when things start really heating up.

Nikki Dobay: I know. I remember when I learned that about tax bills and the crossover deadline, and it was very depressing that you don't get to take any bills off your list if their related to clause has some tax issue involved there.

Of those 257, give us your top bills that you're watching, or concerned about, or you see moving. [00:09:30] Let us into your brain and take us to the places that we see things happening or maybe people should be aware something could happen.

Jeff Newgard: Well, Nikki, I live in a blue state and I'm a tax lobbyist. Are you sure you want to get into my brain? That could be quite a scary place.

Nikki Dobay: That is true. The people that listen to this can handle it. Don't worry, you're in a safe space.

Jeff Newgard: Well, right now, because of where Oregon is on the revenue side of the ledger, we're not seeing any [00:10:00] major calls for new taxes. We're certainly not seeing, for anybody that's followed Oregon over the years, there's no effort to go and create a new corporate activity tax, or anything of that nature.

Instead, what we're seeing is quite a few smaller, certainly not eye-opening or jaw-dropping, tax proposals that are from a numbers perspective. There's no billion dollar tax increase that's currently being discussed today. [00:10:30] With one exception, is that the legislature is looking at putting together a new transportation package. The legislature last created a transportation package in 2017 to expand out certain highways, public transportation, increase transit. Now we're almost at that 10-year mark. The legislature is going back to what the Department of Transportation calls back to basics. Trying to figure out how, with the changing streams in transportation revenues, namely the adoption of electric [00:11:00] vehicles and the declining revenues that are coming from the gas tax, how is the state going to be able to afford the same level of basic operational work that they do across the state? Especially snow-plowing and whatnot.

Legislature is looking at new funding mechanisms to go and tackle those less attractive infrastructure questions that pop up in state government. We're still waiting to see what those tax proposals [00:11:30] look like, what the rates will be, what the final number, the big picture number will look like. I think at this point, that really sits as the big tax issue for Oregon's session, with a handful of smaller but still meaningful in one way, shape, or another, issues still out there.

Another one that comes to mind is that there's actually interest in Oregon among some lawmakers about taking a deeper dive into Oregon's estate tax. Which Oregon has a \$1 million threshold, it's the lowest threshold in the country. [00:12:00] Since I believe 2000, Oregon has completely disconnected from the federal estate tax thresholds and went on do its own approach. Up until 2023, Oregon and Massachusetts had the lowest threshold estate tax. But now, Oregon is alone in that equation. There are concerns from lawmakers and advocates that, for one, you can have people become accidental millionaires. If a parent passes away, [00:12:30] even if they weren't rich per se, the home value that they're accruing that the estate then receives could be high enough to go and trigger that \$1 million exemption. You could have quite a few middle income families not only having to deal with the loss of their loved one, but now also having to navigate a tax that was originally created to go after the wealthiest.

There's very much an interest in taking a deep dive into increasing [00:13:00] that threshold, perhaps even changing the rates. One problem that Oregon runs into though is that the estate tax has actually become a major funding-

Nikki Dobay: Revenue. Revenue.

Jeff Newgard: Yeah.

Nikki Dobay: Yeah.

Jeff Newgard: A major source of revenue for the state. I believe, in our last budget cycle, it was about \$550 million for Oregon. Which in Oregon is-

Nikki Dobay: Is real money.

Jeff Newgard: It's a lot of money. That is not a rounding error in Oregon.

You end up in a situation where you have those politics where lawmakers want to go and protect families, but you also [00:13:30] have the serious funding mechanism now. There's some in the legislature that really see now is the opportunity to go and do something because, as more people just naturally pass away and you have home values as high as they are relative to what they were when people purchased them, you could have a lot more families fall into that \$1 million exemption. The higher that revenue gets, the harder it becomes [00:14:00] politically to go and address the threshold issue.

Nikki Dobay: You raise an interesting point too, because this is something we deal with when we work on the business, corporate side of things is the legislators, the policymakers of course want to do something about an issue like this because it's impacting their constituents. You made many of the arguments as to why they would want to address this and fix this problem for the residents of

Oregon. But it is likely to result in a revenue [00:14:30] shortfall. Where are they going to get that revenue?

I've known you a while, and if I'm going into your brain, I think this is where you get really nervous. Because they're going to go to the business community and they're going to look at the business side of their revenue sources. That's where we could see expansions of either existing taxes or maybe we are not going to get some of the more pro-business policy changes that we've been working on for the last [00:15:00] several years because they've got to save dollars wherever they can. Do you see that conversation bleeding over in revenue raisers on the business side?

Jeff Newgard: Yes and no. I think a big part of it comes down to what caliber of changes end up being on the table to begin with. I think that this also goes back to what we were talking about just a few minutes ago, in that in Oregon, since we have both that budget conversation and the revenue conversation happen in parallel, [00:15:30] and you have this pool of money that lawmakers are told, "This is what you have to budget." When you go and remove money from that budget pool, there is an inherent expectation from some of the legislature that the revenue side of the ledger is going to go and make it whole-

Nikki Dobay: Right.

Jeff Newgard: Or make it whole and then some. We're not seeing the tax proposals in Oregon specifically targeting businesses like we have in the past. There are a few bills that have been thrown out [00:16:00] there. Some of them are perennial bills in our legislature. Some I think are bills that are tending to pop up more in other states, but they're not truly serious proposals.

Nikki Dobay: Going back to the transportation package. I can't remember if I heard this from you or someone else, but there is a delivery fee that has been proposed. Is that one of the proposals that's part of that package?

Jeff Newgard: Yes. There's a proposal ... [00:16:30] I wouldn't say it's part of a package. I would say it's an idea that's out there at this point.

Nikki Dobay: Okay, perfect.

Jeff Newgard: The idea is to go and charge a fee for your delivery apps and whatnot, as a way to be able to go and pay for transportation. But from what I'm hearing from the folks on the ground and in the depths on that one is a delivery fee is extremely difficult to go and administer. Keep in mind, Oregon is one of the five states that does not have a sales tax.

Nikki Dobay: Yes.

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- Jeff Newgard: I almost feel like at the beginning of any conversation [00:17:00] about Oregon in front of a national audience, we have to go and just remind everybody, we don't have a sales tax. Sometimes we pretend to. Sometimes advocates will wish in one way, shape, or another that there is a sales tax. But at the end of the day, we don't have a sales tax. On the state side, we don't have the administrative mechanisms to be able to implement certain things that a sales tax would make much easier. Then from a taxpayer perspective, the software simply just doesn't exist [00:17:30] for Oregon to be able to go and implement something like a retail delivery fee.
- Nikki Dobay: I'll just put a note in. Those have been very difficult for taxpayers to implement and comply with in the states where they do have general retail sales taxes. It would be extremely difficult, I would say impossible at this point, for any taxpayer to actually comply with that because of Oregon's tax structure.
- Jeff Newgard: Well, I think that at the end of the day, what it comes down to is that [00:18:00] lawmakers are very aware of voter sentiment towards taxes right now. Gas prices are something that are very apparent. You go and you drive on any road and you see where gas prices are. That and a gallon of milk, right now eggs-
- Nikki Dobay: Yes.
- Jeff Newgard: ... are the way to be able to go and have a very realtime measurement of how the economy is affecting your life personally. There's this tug and pull [00:18:30] where the gas tax is a very effective way of raising revenues, but it's also something that very much hits consumers. Then you start seeing some of the other ideas, like a retail delivery fee. There's also talk about increased registration for electric vehicles. There's plenty of talk about Oregon's weight mileage tax for commercial carriers. A lot of different levers.
- But at the end of the day, the legislature has no choice [00:19:00] but to be very cognizant over not only what it can pass, but what it can pass and hopefully be able to avoid a referendum from voters. Because if you go and pass a package of tax increases for transportation, and you have advocates that are unhappy with the delivery fee or whatever change is out there, and they go and collect signatures to put it on the ballot, the legislature then has to go and defend [00:19:30] its tax votes again to the public. That creates a very unnerving situation for many lawmakers.
- Nikki Dobay: On that issue, one of the things I did want to ask you about is the impact that the final vote on Measure 118 has potentially had on this legislative session? I think you might have indicated that lawmakers are sensing that voters are not interested in new taxes. Did the overwhelming [00:20:00] defeat of that measure, has that had an impact on conversations in the capital this year?
- Jeff Newgard: I don't believe so.

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- Nikki Dobay: Okay.
- Jeff Newgard: I'm very unhappy to say that I don't believe so.
- Nikki Dobay: Okay.
- Jeff Newgard: But the sentiment towards taxes was something that existed well before Measure 118 even became a possibility.
- Nikki Dobay: Okay.
- Jeff Newgard: It's something that we've seen from local governments not wanting to refer tax ballot measures to voters. For the past year or two, the legislature has been, I'm not going to [00:20:30] say aware, but more aware-
- Nikki Dobay: Okay.
- Jeff Newgard: ... of where tax sentiments are. Measure 118, while it was a tremendous defeat for the business community, it almost feels like we've moved onto just the next chapter in the book. Which is unfortunate, because I think that there's a lot of lessons for the business community, the legislature, and the public at large to learn from Measure 118. While I'm not completely writing that off as in the rearview [00:21:00] mirror, it's certainly feeling like that in the first few weeks of session.
- Nikki Dobay: You mentioned a few other perennial bills. It is very early in the session. Maybe I'll take a step back and give a little high level overview. It just seems like there's going to be things that come up in Oregon as they always do, but, and I won't put words in your mouth so correct me if I'm wrong, but you're not overly worried or concerned [00:21:30] about any one particular policy, proposal, or I'm going to say bad idea that the business community really needs to rally around and engage in.
- Jeff Newgard: I'm always worried.
- Nikki Dobay: I know, you're a worrier.
- Jeff Newgard: I live in a constant state of fear.
- Nikki Dobay: I worry about you about that sometimes.
- Jeff Newgard: But I also agree with your characterization. I've been thinking about this session and [00:22:00] what's out on the playing board right now is we have a lot of whack-a-mole issues. We have things that are going to pop up and be a big conversation for a week, and then there will be a different mole that comes out of the hole the following week that we just have to go and smack down, and

we'll move onto the next one. Trying to put out small fires, not trying to put out a big fire. Pick your metaphor there.

I think that that's certainly the way that things are right now. I would hope that things stay that way, maybe even having a few doors open on some [00:22:30] good policies that could come up.

Nikki Dobay: Okay.

Jeff Newgard: But I'm not seeing any five-alarm fires at this point.

Nikki Dobay: All right. But you'll be back if there are?

Jeff Newgard: I'll be running out the door screaming.

Nikki Dobay: Okay. Okay. All right, Jeff, we're going to talk just briefly about the locals because we have to in Oregon. But before we go, and we did just talk about what a worrier you are, is there anything specific that the listeners should know that is keeping you up at night? On tax [00:23:00] issues in Oregon.

Jeff Newgard: Those are the only things that keep me up at night. For me, it's actually not even an Oregon issue right now, but it's knowing that we will likely end up needing to deal with it. It's whatever comes out of Congress as it relates to the tax cuts in Jobs Act 2.0, or whatever name gets assigned to the bill. While I go and look at conformity issues as, and for me a very weird way of looking at the world fun.

Nikki Dobay: [00:23:30] Yeah.

Jeff Newgard: What I'm concerned about is with all the talk, especially in the last week, of new taxes. Sorry, not taxes, tariffs. A universal tariff. If tariffs end up being used to finance tax cuts at the federal level, no rate cuts but go into base changes, then at the state level, then we have to go and figure out how to manage that both politically and from a revenue perspective. If you end up [00:24:00] having a substantial tax package from Congress that paid for out of tariffs, you could very easily see a world where on the state side through conformity, and Oregon, the personal income tax is our primary source of funding for just about every state program. If the base significantly changes in the way that it's paid for by tariffs but the state does not impose or collect tariffs, it could create some very difficult conversations [00:24:30] stateside.

That's really the thing that's keeping me up at night. I know that we're quite a ways out from really needing to worry about that. But as somebody that works in this field, I'm always paying close attention to where those conversations are in DC.

Nikki Dobay: This is just my crystal balling and based on how well I think the federal government is working right now, perceptions. Well, I'll be more likely to be

worried about those next year than this year. I'm not sure Congress [00:25:00] will actually be in a place to get anything done by the end of the year. They'll have to do something in 2026. Of course, they'll probably do it retroactively, which will make our next year just, I'll use the word wonderful, but I don't mean that at all.

All right. We will be back talking about Oregon I'm sure, because something's bound to come up to keep Jeff up at night other than conformity.

Jeff, thank you for getting us caught up on Oregon. [00:25:30] It's hard to talk about Oregon without having a short, and we're going to try to keep this short, conversation about the locals, AKA, the Portland Metro area.

Jeff Newgard: Yeah.

Nikki Dobay: Just so listeners know, I don't think this is really a shakeup, but there was a voter initiative a couple years back that changed the whole structure of Portland's local governing body. That went into effect starting January 1.

I am no expert in this. [00:26:00] Jeff, I hope you are not, because that would be a lot of things to be an expert in. But from my perspective, it seems like all the new folks that have been elected to now govern as part of this new body, as well as the mayor whose role has been I would say significantly reduced, they're all trying to figure all that out. I don't really see tax as something that's going to be front-and-center on their plates in the near future. Is that an accurate [00:26:30] description?

Jeff Newgard: I think so. I think we're going to have a much better read on that in about a month or so.

Just as a little bit of background, the City of Portland has long had a commission-style government where each of the city counselors were assigned different bureaus that they oversaw as part of a charter reform initiative a couple of years ago. The City of Portland fundamentally changed that form of government. Now they are much more [00:27:00] a legislative form of government.

Nikki Dobay: Okay.

Jeff Newgard: Where they have 12 members, they have a city administrator that oversees each of the different departments, divisions within the city. The city is in the process right now of standing up about half-a-dozen or so policy committees as part of that legislature.

I was actually looking earlier this week and they're going to have a finance committee, which is where the revenue division work is going to fall under.

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Nikki Dobay: Okay.

Jeff Newgard: We're going to end up seeing much [00:27:30] more of a legislature-like presence from the City of Portland. It is going to take some time for it to stand up. I'm interested to see to what extent and what scope the city redefines for those policy baskets.

Nikki Dobay: Right.

Jeff Newgard: With a finance policy basket that can cover a large spectrum of topics, tax and otherwise. I'm interested to see, does that end up initiating more tax conversations, or does [00:28:00] it end up dissolving some of the tax conversations by virtue of there being just so much else in the basket?

Nikki Dobay: All right. Thank you for that. That's super helpful because I know as I've been talking with clients, they're always asking what's going on with Portland, or anything in the works. It's like, "Well, they're trying to figure out what's going on because of all the structural changes that have just taken effect."

Other than that, anything else on [00:28:30] the Portland front that you think is noteworthy for the listeners?

Jeff Newgard: There's two things that come to mind. First is that there were a couple of major tax ballot measures that were in the works for this spring. In particular, there was an initiative to go and extend Metro, which is our tri-county government, extend their 1% business and individual income taxes from 2030 to 2050. The latest news on that is that those talks have been put off [00:29:00] until at least this fall, so there might be a ballot measure this fall.

There's also a handful of local property tax ballot measures that have been in the works but are not becoming unclear if they're actually going to go to voters in the spring. Again, this really gets to that realignment point where, even in Portland, which has been tax-friendly for many decades at this point, that the politicians are starting to recognize that voters might not have the appetite that they once did as it relates to taxes.

[00:29:30] The other issue that I think is worth mentioning very briefly is that the legislature is revisiting the idea of requiring uniform rules for local income taxes. Portland, Multnomah County Metro income taxes, while somewhat similar to the State of Oregon's tax, are also fundamentally different in many key ways. The legislature had a hearing a week or so ago digging into this notion of having a uniformity policy, where [00:30:00] if a local government has an income tax, that it needs to align with the state. Once again, we don't have a sales tax. Our local governments are also looking for new funding mechanisms. Without any guardrails, there's just a lot of potential ways to go and skewer an income tax to not make it compatible with your neighbors.

Nikki Dobay: Yeah. This is an issue I know you and I, it's a little bit near-and-dear to our hearts. We've been working on it for several years. Maybe it brings up some [00:30:30] difficult memories for us. I think it's one that's really important, because as you say, yes, Portland adopts a lot of the things that the Oregon tax structure adopts, all the locals. But they could be better and it could really help with administration. I also think it's important, if there are any policymakers or local government officials listening to this, the goal really here is to ease compliance so that [00:31:00] greater revenues can actually be brought into these jurisdictions. Because we do know, when you simplify things, it usually helps compliance. It's by no way, shape, or form meant to hinder their ability to actually impose tax and get those dollars in the door.

Jeff, thank you so much for getting us caught up. I'm sure we're going to be back. Oregon is always a state that, as you say, something pops up that we need to deal with. I got to ask you a surprise non- [00:31:30] tax question.

Jeff Newgard: Go for it.

Nikki Dobay: Okay. I'm looking out my window, I'm in Oregon. I'm like, "What can Jeff and I talk about on this front?" It's early February and it just struck me that, "Oh, the sky is gray." It's that time of the year when the sky has been gray for a while. Although, there's been some intermittent sun which is getting a little bit more frequent here. What have you been doing [00:32:00] to reinvigorate and keep your sunny disposition where it needs to be in these dreary times in Oregon?

I'm going to probably go with I've been probably eating too much good food and trying to comfort myself in that way. I was in Las Vegas for a work trip this week and I probably at way too much sushi. That's what I'm going to go with right now.

What are you and the family doing to get through these difficult, [00:32:30] dreary days?

Jeff Newgard: In my free time, I'm actually an amateur astrophotographer.

Nikki Dobay: Okay. That's better an eater. Good job.

Jeff Newgard: I have more telescopes than I would like to admit. But in November, I actually shipped a telescope system to Rockwood, Texas, which is in West-Central Texas. Through one of my computers there, I'm able to remote access to be able to get to sunny, clear, dark skies. That is what I have been doing [00:33:00] to be able to at least ... I try to go and have a virtual way of enjoying somewhere else where there is not clouds all the time.

Nikki Dobay: I love it, I love it. All right. I love when people have real hobbies besides just eating and having cocktail hour. Thank you so much for being interesting. Thank

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you again for catching us up on Oregon and that quick update on Portland. I'm sure we'll be talking again as things unfold this session.

Thank you for the [00:33:30] listeners, for staying tuned. Jeff and I's contact information will be in the show notes. If you have any questions or comments, please feel free to leave those there as well. I will be with you again soon on the next GeTtin' SALTy.