

## **HOUSE OF REPRESENTATIVES**

March 20, 2017

Representative Barnhart, Chair House Committee on Revenue Oregon House of Representatives Oregon State Capitol 900 Court Street NE Salem, Oregon 97301

Re: HB 2022

Chair Barnhart:

I am writing this letter in support of House Bill 2022. This bill is good policy. If passed, it will provide increased fairness as well as tax simplification for small construction materials industry businesses. Existing language associated with taxing has created an unanticipated outcome: a category of concrete trucks has been mischaracterized and therefore subject to what amounts to "double-taxation."

This situation has punished owner/operators who have invested in equipment that is more efficient and over time, better for our environment. The vehicles at issue provide an alternative to the excess pours (and excess emissions) associated with concrete construction. I believe this bill will help inform future purchasers and perhaps reduce to some degree, emissions associated with large-scale construction projects.

HB 2022 provides clarity in definition that sets a standard before misinterpretation creates significant statewide confusion. Right now, there is only one county in Oregon that has levied a tax on the concrete trucks in question: this county is officially "neutral" on this bill because they recognize the complexities involved in setting a consistent standard.

Thank you for consideration of this bill. I believe it is a small but mighty piece of legislation that will help several small businesses remain capable of competing for jobs in a tough business climate. If you have questions or require additional information about this subject, please let me know.

Respectfully,

Paul L. Evans

Oregon House of Representatives

District 20

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