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Senate Committee

Re: SB 870 The Long Over Due Repeal of Death Tax

Dear Oregon State Senators,

The purpose of this letter is to wholeheartedly express my support for SB 870.

My family and I came empty handed as refugees directly to Oregon. My wife and I had five children at the time and eventually had three more here in the US. We worked hard to provide for our family and have paid millions of dollars in taxes. My beloved wife of almost 38 years passed away in 2016. Even though my eight children are hard-working citizens of Oregon they will not benefit from my estate because of the inheritance tax.

As the estate tax stands today, several of my properties would need to be sold to pay the tax. This creates a burden not just on my children and 27 grandchildren but on some commercial tenants who lease property that would be required to be sold. Many of those tenants are running their own businesses that cannot be easily relocated at the whim of a new buyer; this includes the adult foster homes that would have to relocate their elderly tenants in a move. Some of my residential tenants have lived at the current location for over a decade but cannot afford to buy the property. In having to sell the property, they could be forced to move from their homes. As you can see, the current tax would create a hardship not just on my heirs but on many others.

Please note that through my diligent business I have given jobs and opportunity to good and productive people here in Oregon. Many of those people may be harmed by this tax. If I had no family, no children and left my estate to only one person my estate tax charge would be the same even though in my case I expect to leave things behind to a large and still growing family of 43 at this moment, such tax would reduce greatly the amount each individual member could receive versus just the one person.

My wife and I have paid taxes since we came to US. For a lifetime, we have paid our taxes and worked very hard bringing up new tax payers. We should not have to pay additional taxes upon our deaths. As you know, dozens of states have reasonable rates and some have no inheritance tax at all; if this bill does not pass I am planning to move to another state, so that I can leave an inheritance to my children and 27 grandchildren instead of my assets going to the State. You would be amazed at how many people move out of the state, which is not good for Oregon.

Yours truly,

Benjamin Clapa