



June 6, 2016

Joint Committee on Tax Reform  
900 Court St. NE  
Salem, Oregon 97301

**RE: Gross Receipts Tax Proposal**

Dear Chairman Hass and Members of the Joint Committee on Tax Reform:

On behalf of cancer providers in this great state of Oregon, we appreciate your consideration of the significant impact gross receipts taxes have on cancer providers across the state. Cancer care is extremely expensive to deliver, and the cost of cancer drugs is captured in the practices' gross receipts. These costly medications must be purchased in order to administer them to patients.

Although only a few states impose a gross receipts tax, several states have recognized the significant impact on providers by deducting drug costs from gross receipts calculations. This is the case in Ohio and Washington.

In the committee hearing last week, several members suggested more specialties be included in the language that addressed cancer medications. I respectfully suggest the language below. It is important to include language around dispensing medications due to the evolving nature of cancer care and the prevalence of FDA approved oral oncolytics.

Gross Receipts are not: *"Receipts realized from medications administered or dispensed in a physician's office pursuant to an oncological, HIV, Hepatitis C, Rheumatologic, hematologic or end stage renal disease protocol"*

I hope that you will consider this language in response to your request for suggestions. I look forward to answering any questions you may have in the future.

Sincerely,

Dr. David Fryefield  
Practice President  
Willamette Valley Cancer Institute

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