

Dear LPRO Analyst Gezelter,

We oppose this regressive tax, gross receipts have no reflection on the ability of a taxpayers ability to pay taxes based on that cash flow. Farmer's nationwide are suffering through a long "drought" of income and Oregon is no exception to poor levels of farm income. The proposed "Gross Receipts" tax will further erode farm income levels with higher input costs and reduced profit margins after tax expenses.

The "Gross Receipts Tax" in combination with all of the other business taxes being considered and additional labor benefits that the legislature wishes to place on Employers will have an incredibly negative effect on "providing jobs in Oregon" an oft cited goal of candidates for legislative positions.

Sincerely,

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