From: Richard Nelson
To: JCSS Exhibits
Subject: HB3427
Date: Friday, April 19, 2019 3:26:31 PM

I wish to advise you that HB3427 will have a very adverse effect on our ranching business. All of the owners of our ranching operation work off the ranch in order to have a livable income. This, in spite of a gross ranching income of nearly $2M. Our costs of labor, health insurance, and operational inputs have brought net income the last several years to less than what any one of us makes in our outside jobs. We can not tolerate another tax on gross income. If we would have had a 0.49% tax on gross income over $1M it would have reduced out small net income by another 10% in 2017. This is unacceptable. We are providing food for our nation, this is a national security issue. Please don't drive us out of business.

Richard Nelson
IZ Ranch LLC