## Legislators,

HB 2379 should reinstate the severance tax but needs to be improved by the following methods:

\*Real Estate Investment Trusts and Timber Investment Management Organizations should pay their fair share of taxes as they pay no corporate or personal income tax. They need to pay more than small timber owners (< than 2500 acres)

\* Raise the percentage of tax revenue to help counties rather than for wildlife management.

\* It should create tax incentives for climate -smart and resource -protecting forestry practices such as Forest Stewardship Certification (FSC) and for extending the length of logging harvest rotations to greater than 80 years.

\* It could reduce the tax if owners have FSC certification or other requirements to insure; longer harvest cycles, promote forest health for carbon sequestration, insure water quality and quantity, improve soil quality, expand forest species diversity, improve fire management, and exhibit responsible forest management.

\* A significant percentage of revenue should be distributed directly to timber counties to be used as needed; road improvement, law enforcement, libraries, mental health care, water quality and quantity protection, watershed protection, and fire management and protection.

Thank you for the opportunity to comment. James Neu Eugene, Or.