

I am Darrel Whipple, 76439 Alston-Mayger Road, Rainier, Oregon 97048. I manage the family's 115-acre tree farm on Lost Creek Road near Clatskanie, Columbia County.

I favor the restoration of the severance tax as a means to recover revenue for wildfire management, to provide lost revenue for timber-dependent counties, to require corporate timber owners to pay their fair share of taxes, and to incentivize carbon sequestration and species diversity in healthy forests.

HB 2379 goes some of the way toward this goal. I urge the committee to make the bill better with the following actions:

\*\* Levy a substantially higher rate of tax on REITs and TIMOs than on small woodland owners (<2500 acres).

\*\* Lower the tax rate gradually the longer the rotation cycle.

\*\* Allot a significant percentage of the revenue to timber counties for general services.

Thank you for your consideration of these modifications.