Submitter:	Ralph Saperstein
On Behalf Of:	Self
Committee:	Senate Committee On Finance and Revenue
Measure:	SB1593

Senators:

I urge you to reject the tax on timber harvests. The tax will discourage scientific based forest management. Oregon taxes forest management by taxing land value, just like farmers. Timber harvests incur taxes based on the income that they produce, not the illogical gross receipts that SB 1593 proposes.

Oregon's experience with a gross receipts tax, the Commercial Activity Tax, has led to widespread negative impacts on small businesses in high volume, low margin enterprises like rural pharmacies that have closed throughout rural Oregon.

Please reject SB 1593 Sincerely, Ralph Saperstein