Submitter:	Esther Westbrook
On Behalf Of:	
Committee:	House Committee On Revenue
Measure, Appointment or Topic:	HB2301

Dear Members of the House Revenue Committee:

I am writing in strong opposition of HB 2301, which would increase the estate tax threshold from \$1 million to \$7 million and lower the tax rate to 7%. Individuals who stand to inherit such large sums of money have benefited the most from the resources and opportunities available in Oregon. They need to pay their fair share and ensure that our state has sufficient funding to support education, roads, care for seniors and other vulnerable service, and many other essential services. This bill would only exacerbate income inequality, which harms our country and state by creating dynasties and concentrating wealth and power in the hands of a few families. Those who stand to inherit multi-million dollar estates do not need a handout from tax payers. They did not even work for that money--they were simply born lucky. Please consider the people of Oregon and our needs above the greed of a few wealthy families, and vote against HB 2301.

Thank you for considering my testimony.

Sincerely, Esther Westbrook Portland, OR