I am writing in support of HB 2301. My father was a small business owner in Southern Oregon for over 40 years. He was an active member of the community and provided jobs for over 150 people. Upon his death in 2014 the state Inheritance tax was a huge burden for his remaining children as we not only grieved his loss but also worked to settle his estate and keep his business up and running. His business is and was a vital part of our lives and those in our rural community. The amount of money paid to the state would have been enough to give each of his grandkids a head start on their college journey which was always his goal. This money had already been taxed once and was taken from us. The estate tax is outdated and makes no sense in our current world. Please consider HB 2301.