Submitter:	Robert Sowdon

On Behalf Of:

Committee: House Committee On Revenue

Measure, Appointment or Topic: HB2301

Dear Chair Nathanson & Committee Members:

I'm writing in support of HB 2301. Home and land values have increased over the last 19 years since 2006! Why is there such a discrepancy between State and Federal law of \$13.99 million? Why not match the Federal Law? Consider the small business that would be lost that is handed down by a tax liability. Let us be reasonable in Oregon. Support and amend HB 2301!

Thank you, Bob Sowdon