Submitter:	Susan Bender Phelps
On Behalf Of:	Myself and my family
Committee:	Senate Committee On Finance and Revenue
Measure, Appointment or Topic:	SB380

I oppose this bill and, for that matter, any bill, that would result in lowering inheritance taxes and at the same time, cause a budget shortfall. Please don't make any changes to the inheritance tax unless you can do so in a budget neutral way. And certainly not by raising taxes on those of us who were not born to wealth.