

June 2, 2025

Representative Nancy Nathanson, Chair
House Committee on Revenue
900 Court Street, NE
Salem, OR 97301

RE: **Support for SB 485A**

Dear Chair Nathanson and Members of the Committee.

We request that this letter be entered into the public record on this matter. **We support SB 485A.**

First, a little background about us. My wife and I are retired, are small forestland owners, and we own and actively manage about 101 acres of forestland in western Oregon near Estacada, which we have been doing for over 30 years. We have two grown children who have expressed a desire to continue managing our forestland after we die and, thus, we will pass it along to them.

This bill fixes previous paperwork requirements for the estate tax exemption that did not fit small forestland owner operations. SB 485A changes operations like ours to "active management," which makes sense for how we care for our land over many years. This helps us continue our stewardship. This bill isn't a new loophole; it just makes the existing law fair for forest owners. This is very important to our family.

We believe this bill is well written and cover concerns we have had for several years. It will benefit all small forestland owners who fit the criteria of this bill.

Please vote YES on SB 485A.

Thank you.

Sincerely,



David & Mary Ann Bugni