| Submitter: | ictor lehr |
|--------------------------------|----------------------------|
| On Behalf Of: | |
| Committee: | House Committee On Revenue |
| Measure, Appointment or Topic: | SB485 |

The provisions in SB 485 with the -2 amendments seeks to address some of the unique circumstances faced by small woodland owners compared to the owners of other resource lands eligible for at least a partial exemption from estate taxation. We appreciate the consideration offered by this bill and hope that you will support it with a "do pass" recommendation to the full Senate