

Hello,

My name is Ben Miller and I farm in the Mid-Willamette Valley about 15 miles west of Woodburn.

This house bill was brought to my attention only a short time ago. Once I read the bill I was ALARMED at its contents.

The tax exemptions that it seeks to erase would be devastating to our and our neighbor's farms. Equipment costs are only going up, along with other costs, and adding a higher tax rate would only make it worse. Aside from this obvious fact is the broader effect it would have on Willamette Valley Agriculture.

While its true that Oregon is facing major deficits and budget shortfalls higher taxation is not the answer. As a farmer/business owner and member of the community, having been an Oregonian, my whole life I realize and care for the states needs to fill budget holes and people that are being served by that budget. However, removing and stifling small businesses will also adversely effect the population of Oregon.

The more the legislator pushes and pushes on small business and even some larger businesses, because all farms big or small will be affected by this bill, the more they are ultimately pushing on the people they are seeking to serve. We all see how taxes get passed on through higher prices in the store, because store owners just pass them on down to the end consumer. While at first it will just appear that the farmer will pay the price in higher tax burdens ultimately we will all pay the price. We will pay the price in fewer jobs, less food production and ultimately fewer future farmers due to higher barriers to entry in this wonderful, fulfilling profession. This will either result in less food production in the state or it will result in more corporate farming.

Additionally, think of the impact on equipment manufactures. They will see dips in sales which will effect their employees and the effect will ripple up the chain for national and international equipment manufactures. Conversely, farmers may have to go into more debt to purchase equipment, which will add to their own budget stress.

These thoughts apply similarly to the removal of the tax exemption for farmland. The amount of taxes paid in inheritance would be staggering. I know this because my grandma and father recently passed away within a year of each other and the tax bill would have been large in relation to our operation had it not been for the exemption. Tax burdens like that could ruin a farm especially if a younger generation is prematurely taking over, not possessing the necessary experience to manage that kind of liability. It was a burden enough for our farm to lose my father prematurely the tax burden would have set us back further. Some holes are impossible to overcome.

By way of contrast, maintaining the current exemptions would help farmers to do what we do, that is provide high quality products to be consumed both locally and around the world. These products contribute positively to the GDP of Oregon and with out them we would all definitely suffer a lack of funds.

Thanks for your time and consideration! Please vote NO on HB 2859

Ben Miller

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