

**From:** Lila Leathers  
**To:** [LRO](#)  
**Subject:** APPROVE SB 870  
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Dear Members of the Senate Committee on Finance and Revenue.

I would ask your support on SB 870 to do away with the Estate Tax.

Taxpayers have already paid income taxes and property taxes on these funds that have been used to create a business or home that they would like to pass on to their heirs. Chances are that the heirs will take these assets and help grow the economy as well as help their heirs to have a better life, home ownership, and a chance to pay the cost to send their children to college or trade school by themselves.

If there happens to be a business involved such as convenience stores, gas stations, a family farm or a business that just takes a lot of capital to keep going, by taxing the heirs with an estate tax you will be forcing the heirs to hold a bargain basement sale. Most likely the heirs will lose the business because of having to have a forced sale. First off they are grieving and most likely not thinking too clearly so that puts them at a disadvantage to begin. Then, since many have never dealt with running a business they are on a death spiral to get clued in as to what is happening.

Many successful Oregonians are choosing to leave Oregon in their retirement, taking their resident taxpayer dollars and community expense dollars with them. This is a lose, lose situation for Oregonians. Keeping our seniors in Oregon is a good thing. Many have stable funding, can lend a hand as baby sitters, care givers to those who cannot get out and just be good roll models for the children around them.

I own gas stations and convenience stores. When I die there is no way my heirs will be able to pay the inheritance tax on my estate without selling off numerous assets, which then creates another income tax burden to be taken care of prior to paying the estate taxes. Our company is and has provided hundreds of jobs to people in need of work and a paycheck; I would love to see

this continue through my family.

Thank you for considering this bill.

I would be sincerely happy to answer any questions at any time.

Most Sincerely,

Lila Leathers

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