From: s.holman@comcast.net

To: LRO

Subject: Approv SB 870

**Date:** Saturday, March 25, 2017 12:00:55 PM

## Dear Senators.

It is so important to Approve this bill. The estate tax is the most unfair tax and will have a continuing adverse effect on Oregon.

Our family has had a restaurant for over 52 years. We have worked night and day. Not much time off. Made it successful. This success will suffer when our mother passes as the tax burden in Oregon is crazy. Only a few states have this tax anymore,. even the other liberal states. I am a strong Republican and have many Democrat friends and they believe the same as I. This tax is UNFAIR>

People are leaving this state in their golden years especially to avoid this tax being passed to family. Sure, you can get an expensive lawyer and try to play the system but one still loses.

This tax is not fair to anyone. Like my family, success is through hard hard work and after being taxed so heavily in the first place another tax after death???

Please consider how unfair this tax is. Get it off us Oregonians.

Thank you for your time.

Susan Holman Albany Oregon