| From:    | Linda Thomas   |
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| To:      | LRO  |
| Subject: | Approve SB 870 Bill to Elimanate the Oregon Estate Tax |
| Date:    | Monday, March 27, 2017 12:07:21 PM                     |

Dear Members of the Senate Bill Committee on Finance and Revenue,

Please approve the SB 870 Bill to eliminate the Oregon Estate Tax for deaths occurring after December 31,

Some other states have already eliminated the Estate Tax in their states. People have already paid income and property taxes all their lives and should not be taxed again when they want to pass property on to their family and friends. Oftentimes, this tax causes great financial distress to the heirs when they need to pay taxes on their parent's estate after their death; Especially if there is a family owned business or farm as part of their estate. Which have to be sold to pay the taxes, thus providing less businesses and farms in the state.

Many successful Oregonians are leaving Oregon in their retirement, taking their resident taxpayer dollars and community expense dollars with them. If the Estate Tax was eliminated in Oregon, it would be an incentive to stay in Oregon.

Sincerely, Linda Thomas P.O. Box 262 Sublimity, Or 97385