Dear Co-Chairs Roblan,

I would appreciate it as you consider HB 3427 that you take into consideration the impact on business, especially small businesses in Oregon. While I agree education is key to our continued success, I don't see enough funding going to community colleges out of this--which is where we look for our qualified employees. While gross receipts tax may sound like a solution as you only tax busiensses--it goes down to the consumer as we have to cover our costs and to do that will have to raise prices. Also, we need to have the state operate as a business--we must operate efficiently, and if don't have the income, we must cut costs--businesses are more likely to support increased taxes if we feel the state is looking for ways to economize and become more efficient.

Please consider the larger impact of HB 3427 on our businesses. Thank you,

Sincerely,

Mary Ann Gray 2005 SW 27th Dr Gresham, OR 97080 maryann@westsidesec.com