From:
 Kim Prosser

 To:
 JCSS Exhibits

 Cc:
 Sen Hass

Subject: Gross Reciepts Tax

**Date:** Tuesday, April 16, 2019 4:22:03 PM

Hi

My husband and I own a small home services business in Tigard. We want to express our profound opposition to any Gross Receipts taxes. They are extremely unfair! Gross Revenue is a poor measure of income. A distributing business may have \$10 million in revenue but only small % gross profit after cost of goods sold (distribution typically works on high volume low margin). A manufacturing business may have \$10 million in revenue and often have a higher % gross profit. These types of taxes do not evenly distribute the tax burden. It also creates another layer of tax accounting. Please do not support this type of a tax. I have also copied Senator Hass as he is my elected State Senator as I live in Raleigh Hills.

Sincerely,

## Kim Prosser Owner

## Precision Door Service

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