

From: [Ron Davis](#)
To: [JCSS Exhibits](#)
Subject: Hearing 16 April 2019 HB 3427
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Written Testimony by

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I oppose HB 3427.

\$5.7 billion in new taxes is too big a burden for local businesses. HB 3427 is not the only revenue bill the legislature is planning this year, but it is part of a larger ask for more than \$5 billion this biennium.

It's time to rein in PERS costs. Oregonians deserve a real and lasting solution. The way I read this bill, it allocates money for great new programs but ignores the needs of local districts who are increasing class size because they can not afford to keep the teachers and programs they already have.

Gross Receipts taxes cost business money even when there are no profits. This bill would make it much harder to retain employees during a downturn. Manufacturing businesses are service companies. They can not have increased sales without more people. The opposite is true in a downturn.

If we are going to have a sales tax in disguise, please exempt sales to re-sellers. The compounding effect of product moving through a supply chain will force companies to re-evaluate their business models. This will disrupt the local manufacturing economy.

Respectfully,
Ron Davis