

**From:** [Clark Nelson](#)  
**To:** [JCSS Exhibits](#)  
**Subject:** HB 3427 is the wrong approach for Oregon  
**Date:** Wednesday, April 17, 2019 2:30:10 PM

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Dear Co-Chairs Roblan,

My family is involved in education and I oppose HB 3427. Getting tax policy right is crucial. Rather than trying to pass a "hidden sales tax" the state government needs to be more efficient. Perhaps the current legislative body should review what Norma Paulus and Vic Atiyeh did in the late eighties and modify that ballot measure. If they had eliminated property or income taxes and installed a sales tax but not all three it may have passed.

Gross receipts taxes are harmful to Oregon businesses and consumers.

Taxing receipts, including business-to-business purchases of supplies, raw materials and equipment, encourages companies to become less efficient by bringing all those transactions in-house or moving them out-of-state.

Innovative in-state businesses are put at a disadvantage because their products will have multiple taxes embedded in the final price to consumers.

Any new tax system should not stand in the way of growth through diversification and innovation.

Any new taxes will fall on Oregon's businesses, large and small, and will ultimately affect consumers.

It's time to rein in PERS costs. Oregonians deserve a real and lasting solution, and PERS reform must be part of any state funding package.

\$5.67 billion in new taxes is too big a burden for local businesses! HB 3427 isn't moving forward in a vacuum but is part of a larger ask for more than \$5 billion in new taxes and fees this biennium.

Please vote 'NO' on HB 3427.

Sincerely,

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