

Dear LPRO Analyst Gezelter,

I oppose HB 3427. Getting tax policy right is crucial. Gross receipts taxes are harmful to Oregon farmers and ranchers, because it does not take into consideration the expenses. Also, farmers and ranchers have to pay the added tax on all farm inputs but can't pass along the costs.

While on-highway fuel is excluded, off-road fuels will be taxed before delivered to my farm, adding another cost to fuel. Carbon and gross receipts is too much. Further more, crop insurance and conservation payments would be subject to a tax but are not revenue.

Farming is dynamic enterprises and profits fluctuate year to year. Farmers should not be subject to tax in years where little profit is realized.

\$5.67 billion in new taxes is too big a burden for 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,

Arie deJong  
4721 Harpold Rd  
Bonanza, OR 97623  
[jenneke@windyridge.net](mailto:jenneke@windyridge.net)