Dear Co-Chair Smith Warner,

I oppose HB 3427. Gross receipts taxes are harmful to Oregon farmers and ranchers. Farmers and ranchers have to pay the added tax on all farm inputs but can't pass along the costs. Agriculture Co-Ops and their farmer owners will be double or triple taxed.

Groceries on the retail shelf are excluded but the farm crops prior to sale are subject to taxation.

My family runs a small family farm that cannot continue to absorb high tax rates. Please help save small family farms and please vote 'NO' on HB 3427

Sincerely,

Lauren Olson 650 Idylwood Dr SE Salem, OR 97302 olson.lauren@outlook.com