

Dear Co-Chair Smith Warner,

Dear Joint Committee on Student School Success,

Although I am supportive of education—I taught for over 40 years—I don't think a gross receipts tax is a good way to fund this. It is particularly hard on farmers.

Gross receipts taxes hurt business with high production costs, like farming, They are based on total sales without looking at production costs.

Farmers must sell when the crop or animal is ready. Farmers will be paying the input tax but cannot pass it on to consumers because they must sell at the price available right then. Groceries on the shelf are not taxed but farm products are. This seems to squeeze only the farmer.

Farm owners and the coops they are a part of are both taxed. Double taxing.

Highway fuels excluded but not fuels on the farm.

Contracted labor costs cannot be subtracted

Please oppose this bill

Sincerely,

Kathleen Carl
PO Box 13604
Salem, OR 97309
kcal9@gmail.com