I am in opposition to HB 2674 because;

1) Machinery (combines, tractors) should not be taxed for upgrading Metro area fleets. Another disparity is the retail sales price of a combine may be \$600,000 of which maybe \$40,000 is engine related whereas a highway truck may retail for \$150,00 and \$40,000 is engine related.

2) A lot of the tractor and combine fuel use on Eastern Oregon wheat farms is being used in Tier 4 compliant engines.

3) Road use fuel tax should be used for it's original purpose to build, repair and maintain roads in Oregon.
4) These same attempts to tax fuel use for other purpose have been tried in the Oregon Legislature when Gov Brown was there and failed. They have been referred to the voters and failed.

Thank you for your consideration. **Rich Remington**