I am the owner of a small, family farm and I am writing to oppose HB 2674. This bill will have an unfair, adverse impact upon my business and my local community, as well as impair my ability to make environmental improvements to my business. My father, who farmed before me, made numerous improvements to the implement we own, and also adopted modified farming practices that significantly reduced our fuel usage. In, short, what I mean to say is that my own fuel use is inelastic. Punitive tax measures won't reduce the energy I MUST use to plant, grow, and harvest a crop. Moreover, like any farmer, I invest a very large amount of any profits toward purchasing newer equipment to replace aging machinery. I currently have two newer machines with cleaner, more efficient diesel engines. I also own several older pieces of equipment that will need replacing in the next 5-10 years. If I'm paying more for fuel, tires, and getting taxed just for purchasing what is absolutely essential to do my job, I may have to put off those improvements even longer. How is that productive? That's my situation, and I know my neighbors are in similar circumstances. I can only imagine how this bill would hit other businesses and public entities in our state that rely on off-road equipment like I do. Think wildland firefighting, construction, road building and maintenance, and that is just to name a few. I urge lawmakers to drop this bill. It disproportionately burdens the minority of businesses that rely on off road machinery, but whose tasks are essential to this State.