As a professional forester, I see how private landowners are relied upon to provide public good – clean air, clean water, wildlife habitat. This uncompensated service to downstream benefactors becomes more difficult with added tax burden, so I oppose HB 2379. Increased taxes on forestlands and harvested timber are proven to have the negative externality of increasing conversion to other uses, particularly development. While some forest management is conducted as for-profit enterprise, most forest landowners list other reasons as their primary motivation for owning land. Forest landowners I work with operate at the margins barely covering costs of good stewardship, and occasionally making modest profits. This bill unfairly blankets all landowners with additional tax at the time of harvest, increasing the burden of stewardship and making it less likely forestland will be held for its many values.