I am writing in opposition to HB 2734. I do not believe that a new excise tax on wake boats is needed at this time. All boat owners should pay the same taxes for their boats. To single out one type of boat based on dubious evidence of purported damage caused by that boat is unfair to say the least. I live on the river and use several types of watercraft for recreation, including a wake boat, a wave runner, and kayaks. I already pay the state of Oregon registration fees for my power boats and a dock fee as well. In addition a am paying property tax that is at least partially influenced by my choice to live on the river. I have seen little damage caused by boats except for those who flaunt the current regulation for speed and separation from docks and shore, a view shared by my neighbors on the river. In fact the damage to the banks near us has been due to excessive dumping of storm water from our Wilsonville street run off. The city has spent a significant sum of money to mitigate this and now the banks are no longer eroding. Once again, boats are not the problem. Thanks for you consideration.