HB2734 appears to be an indirect attempt to stop a certain category(Water sports boaters) from being able to share Oregon's waterway resources by studying the feasibility of taxation of this category. A small group is hiding behind this proposal. The only apparent benefactors of such tax would be the State and residents against Water sports boating. It is not only a shame that resources are being proposed to investigate the feasibility of yet another tax but that this effort would be directed toward such a specific group of the public. The owners and future owners put a lot of their own resources toward this activity which benefits the community and business in a multitude of ways. Water Sport Boating is generally a costly activity and adding more cost to the users is not a fair nor valid solution to what I believe the ultimate goal is. The rivers are all of ours.