I adamantly oppose Oregon House Bill 2734. An excise tax on boats that my business Northwest Boat Sports sells and services would have a detrimental affect on our business, employees and customers. We provide livable wages and benefits to our employees. I fear if this unjust tax goes into law, I will have to layoff employees and many of them will become houseless and contribute to the houseless and homeless problem. This discriminatory tax singles out boats we sell and service, yet there are many different public users of Oregon's waterways. Any tax burden for enforcement should be shared by all Oregon public waterway users, not just wake boats users.