Chair Witt, members of the committee, my name is Joel Sprague, and I'm here to testify in opposition to HB 2734. This tax is extreme and at a time when businesses are struggling from the pandemic and still trying to recover from the corporate activity tax. I could understand if it were across the board to all businesses but to select one specific industry and even a sub-set of an industry is unfair and punitive. I am shocked that this even made it to the public and is an embarrassment. I don't plan on buying a new wake boat any time soon because they are so expensive and now the state is trying to make it a little further out of my reach. I believe that a good compromise which is something that doesn't seem to be happening these days would be to increase boater registrations, increase day-use parking permits, increase boater education cost, add new licensing for towed sports and education in towing. these are all things that have happened in the past years and I thought were fair across the board and I did not complain there but to single out the only wake is just wrong.

I thank you for your time and consideration,

respectfully, Joel Sprague