As an employer in excess of 260 individuals, American Heating, Inc adamantly opposes SB 137-2. Those that applied for and received PPP funding (either under or in excess of the \$100k proposed threshold) had no idea when they applied for the assistance that the State of Oregon was going to attempt to tax and extort monies from businesses. With a \$2.8 billion projected ending balance as of May, it makes even less sense to damage and cripple businesses that used their funding to keep their doors open and either keeping those already on the payroll employed and/or re-hire those that lost jobs due to COVID cutbacks. How do you expect those of us that used 100% of our funding for essential PPP approved expenses to now come up with even more money for a tax none of us even knew anything about. Even with the PPP funding, many Oregon businesses are still struggling to make ends meet (no fault of their own) and the negative effects of SB 137-2 will push several over the edge and close their doors forcing many Oregonians out of jobs. You couple SB 137-2 with the State of Oregon CAT (which doesn't matter if you made a profit or not as it is sales oriented) and you'll continue to force employers and employees into bankruptcy. To even consider SB 137-2 as a viable source of revenue for our government to impose on employers is unethical, immoral and borderline criminal considering how hard-hit employers in the State of Oregon have been and our country as a whole.