To the Senate Committee on Finance and Revenue:

It is difficult to understand why it is necessary to exempt from income and/or corporate activity taxes a specific group of Oregon residents (farms, fisheries, and rural residents).

The State is facing budget shortfalls, and the losses of revenue from the CAT tax will further exacerbate the lack of support for public education.

Respectfully,

Maureen (Mary T.) Barnhart 17652 NW Emmaus Lane Portland, OR 97231