

**SHELLY BOSHART DAVIS**  
**STATE REPRESENTATIVE**  
DISTRICT 15



**HOUSE OF REPRESENTATIVES**

January 25, 2023

Chair Meek and Vice-Chair Boquist thank you for the opportunity to provide testimony in support of SB 498.

Oregon has a rich history of small, family-owned farms and ranches. They produce some of the highest quality vegetables, fruits, and fibers in the world. I grew up on a family farm and have experienced first-hand the struggles of keeping the lights on, doors open, and equipment running.

Oregon's death tax is making it even harder to keep these family farms in the family and in operation. The tax burden often exceeds cash and other liquid assets making the next generation make difficult decisions even to keep farming. Family farms may need to sell land, equipment, and other valuable assets to pay the tax or even lay off workers. This money would be better spent on keeping the farm open and producing those high-quality crops that have made Oregon famous.

Oregon Farm Bureau says it best: "SB498 will assist farm and other natural resources-based businesses in reaching the next generation without financially punishing the last generation for their hard work."

SB 498 would support rural communities by allowing family farms to thrive well into the future, and our state would benefit from this. I ask for the committee's support of SB 498.

Sincerely,

Representative Shelly Boshart Davis  
Oregon House District 15