Submitter:	Janice Flegel
On Behalf Of:	
Committee:	House Committee On Revenue
Measure:	HB2433

Chair Nathanson and Committee Members,

I am Janice Flegel, I farm with my family in Central Oregon. My husband and I work with 4 of our children growing crops and raising livestock. The CAT Tax has greatly impacted our farm. Every time we buy parts, supplies or have repairs done by the local equipment dealers and suppliers we pay the CAT Tax. It has become a sales tax on our farm. Also, if we have farm income over 1 million dollars we must file and pay again even is we have an operating loss.

Please Support and pass HB 2433 as it will help small family farms like ours to at least not have to file and pay the CAT Tax in most years. We are not incorporated this tax is on our gross income not our net income. We already pay the CAT Tax when we buy tractors, supplies and repairs. Please support HB 2433 as a fix to the problem.

Thank you for considering my testimony.