

Good morning,

The CAT Tax is and was one of the most ridiculous, unfair and poorly thought out taxes Oregon leadership has ever passed.

As a small business owner with tight margins -- especially in the wake of COVID-related supply chain and shipping issues -- taxing a small business on their gross revenue is an appalling way for our state to raise additional funds.

And since the tax can't be repealed, please at least adjust it to some degree to help out me and other small businesses who struggle with rising labor costs, insurance, fuel, and myriad other business related expenses that effect our bottom line. Raising the taxable amount to \$5 million in commercial gross revenue would be a welcome relief for businesses my size -- of which there are many.

For most of us, our business is our pride and joy. I pay my employees living wages as well as their health insurance, vacations and other benefits. Shipping costs wiped out net profit the last two years and has affected my ability to remain viable. Passing the tax on to my customers is not the right thing to do, but I see many businesses including the tax on their receipts as a way to mitigate the negative effect this tax has produced.

Please raise the taxable commercial activity to \$5 million this session, and save many small businesses from going under.

Sincerely and cordially,

*Diana Helm*

Owner

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