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# **NEVADA FARM BUREAU FEDERATION**

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## Nevada Farm Bureau Testimony Senate Tax Committee S.B. 238

Chairman McGinness, members of the Committee...for the record, my name is Doug Busselman. I am the Executive Vice President of Nevada Farm Bureau.

I am here today to express ~~the~~ Nevada Farm Bureau's opposition to S.B. 238.

Our organizational policy states, "We oppose the creation and implementation of a gross business tax assessing a tax against business incomes."

In our review of S.B. 238 we are aware of the language which excludes the revenue from the sale of agricultural products at wholesale from being included as gross receipts. Despite this, we maintain that a gross receipts tax system is one that Nevada should not create or implement.

Further, we believe that ramifications of the tax plans included in S.B. 238 will have dramatic and negative impacts on farmers and ranchers as well as nearly all other Nevada businesses. We urge you to defeat this measure and not establish a tax system with the many flaws and inequities that have been pointed out by others who have testified before you so far.

Thank you for your consideration.