



THE HONORABLE GREG SMITH
Oregon House of Representatives

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Representative Greg Smith Helps Deliver Tax Relief For Oregon Wheat Farmers

SALEM-- The Oregon House today approved legislation co-sponsored by [Rep. Greg Smith \(R-Heppner\)](#) to provide tax relief to Oregon's wheat farmers. [HB 3058](#) corrects an unintended consequence of Measure 67 that placed the state's agricultural cooperatives at a competitive disadvantage.

"Oregon's wheat farmers are currently subject to double taxation under the gross receipts tax in Measure 67," Rep. Smith said. "By eliminating this double taxation, this bill will place Oregon's wheat industry and other agricultural producers in line with other Oregon industries exporting out of the state. HB 3058 helps keep the wheat market competitive for one of Eastern Oregon's most vital industries."

Agricultural cooperatives, such as Oregon's wheat farmers, operate at cost with the proceeds generated by the co-op passing through to its members. Under Measure 67, revenues are taxed twice under the law's gross receipts tax- once at the co-op level and again when that same revenue is passed on co-op members.

"HB 3058 corrects this double taxation by exempting from the definition of 'Oregon sales' business done with members of an agricultural cooperative," Rep. Smith said. "Under the bill, the corporate minimum tax would still apply to all business done with non-members. I'm proud to stand with our wheat farmers and Oregon's agriculture community to pass this measure."

HB 3058 now moves to the Senate for further consideration.