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661 Northwood Dr. Sparks, NV 89431 May 1, 2003

Assembly Judiciary Committee State Capitol #3127B Carson City, NV 89701

Dear Assemblyman Bernard Anderson,

I write in opposition to Senate Bill 298 which includes several provisions which appear to be inimical to the interests of both the State of Nevada and to its citizens in general and to its entrepreneurial class specifically.

I recently returned to Nevada after 18 years in California in large part to reduce my tax burden and regulatory stricture. I find the bill very disturbing.

It is well known that tax receipts are more reflective of a healthy, vigorous and growing business community than to the details of tax rate and placements.

The direct sales provision of this bill will place serious strictures upon the activity of small business owners such as Quixtar Independent Business Owners by raising the paperwork and economic threshold for Nevada Citizens wishing to improve their economic situation through this medium of internet based sales and personal direct sales. No doubt it would adversely affect other similar home based business such as Mary kay, Aavon Watkins etc.

The majority of the people potentially interested in this line of business development would find the resulting \$200+/yr fee associated with the proposed business license (we are now exempt in the absence of employees) and "business activity fees" an additional burdle between their current circumstance and personal economic improvement.

I most strongly urge abandonment of this counter productive proposal. It seems to quite specifically target a small group of people with what appears to be a punitive tax which will in fact raise very little money. Its chief effect will be to raise barriers to Nevada citizens attempting to improve their circumstances by developing a part time home based business. We already pay substantial Nevada sales taxes and the bill in question would limit the growth of those tax receipts more that it would raise in the new tax.

No other state has chosen to stifle its entry level entrepreneurs with this burden.

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Maynard Christian & Beverly Christian

ASSEMBLY JUDICIARY

DATE: 5503 ROOM: 3138 EXHIBIT

SUBMITTED BY: M. Christian