



P.O. Box 27
Lavonia, GA 30553
706/356-2267
FAX 706/356-2269

Georgia Paper & Forest Products Association, Inc.

February 18, 2011

Mr. A. D. Frazier
Chairman
Special Council on Tax Reform and Fairness for Georgians
State Capitol, Room 338
Atlanta, GA 30334

Dear Mr. Frazier:

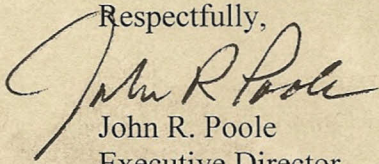
The Georgia Paper & Forest Products Association strongly supports the recommendations of the Special Council on Tax Reform and Fairness. Our members are unanimous in the belief that the recommendations, if adopted, will broaden Georgia's tax base and create a better climate for job creation and retention.

GPFPA is particularly supportive of the proposal to exempt from sales taxes the fuel and energy used in manufacturing. We appreciate the Council's recognition that energy is an "input," and that all inputs to manufacturing should be exempt to prevent tax pyramiding.

Georgia manufacturers must compete not only with other companies, but within their own corporations for the capital necessary to keep their facilities viable. For too long, Georgia's sales tax on energy has put our manufacturers at a disadvantage compared with manufacturers in other states.

We applaud the Special Council for its very professional approach to this important issue, and we are convinced that the Council's recommendations will help create jobs in the manufacturing sector and give Georgia a more stable revenue stream.

Respectfully,



John R. Poole
Executive Director

From Georgia to the world....

