

Special Council on Tax Reform and Fairness for Georgians  
Eddie Bradley  
Georgia Cattlemen's Association Region 2 VP  
Public Meeting Comments  
October 21, 2010 Blue Ridge, Georgia

Thank you, Chairman Frazier and Council members, for your service to the state and for working through this tough task. I appreciate the opportunity to share my concerns with the Council.

My name is Eddie Bradley. I am from Hiawassee, Georgia where my family operates a beef cattle farm. At the core of our farm is lots of grass, when the Lord blesses us with rain, and we market that grass through our cattle as beef. Our farm consists of both a cow-calf component which involves a herd of 80 cows that have calves each year, and those calves are then sold. We also operate a 500 head stocker operation where we buy small groups of calves, give them their proper vaccinations, let them graze our pastures; and then we sell them at heavier weights in uniform tractor trailer load lots.

We operate like any other business. We have income and expenses, and we hope at the end of each year that our income has exceeded our expenses. We do have a very large amount of capital costs due to the amount of land and equipment required. I am very concerned about the possibility of a tax increase due to the loss of Sales Tax Exemptions that I currently have on many of my inputs (lime, fertilizer, feed, pharmaceuticals, etc.) Our farm runs on very tight profit margins, and losing these tax exemptions would cost me \$6,000-\$8,000 each year. Some years, we don't even make \$6,000-\$8,000 profit.

While I am a grass farmer, my end product is beef, and all of the expenses on my farm go toward producing that product. Production agriculture is working hard to feed and clothe a growing world population, and Georgia is poised to grow its agriculture output. Don't take the gas out of one of the few economic engines in the state that has continued running well despite the recession.

I am also concerned that putting the sales tax back on farm equipment and other inputs will drive farmers and ranchers across the nearby borders of North Carolina and South Carolina to purchase these items. This would put many of our farm supply stores and tractor dealers out of business, not to mention losing all of the jobs that support those businesses. Where I stand today is just a few miles from the state line. If inputs are taxed here more heavily than they are in North Carolina and South Carolina, I believe that over time, we could also see a shift in farmers going to those states to set up their operations. That would certainly not be good for our economy.

Agriculture and Agribusiness is the heart and soul of rural Georgia. **What is bad for agriculture is bad for Georgia.** Please don't recommend a tax policy that will penalize one of the healthy sectors in our economy.

Thank you again for this opportunity to share my concerns.