JK Designs
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To Whom It May Concern: February 29.2008

We are a micro enterprise women-owned partnership ,members of MERG , in business for 4 years and would like to express our opinion about proposed bill SB- 400.

Due to the fact that our business start-up was self-funded, we were especially careful about where we spent every dollar. There were many needed supplies, marketing expenses, etc. to make it a success. The first year, all our profit went back into the business. One of the early decisions we had to make was whether to organize as a general partnership or a limited liability partnership (LLP). We could not justify the added expense and chose the general partnership, even though this increased the risk to our personal assets. As we continued to grow, we made choices based on what would be best for our business, for example we joined our local chamber of commerce, rather than become an LLP. To a larger company, $250 might not adversely affect their budget, but to a micro enterprise, it could mean not doing any marketing at all that month in order to pay the business entity tax bill. If the business makes a smaller profit, that also means fewer tax dollars paid to the state.

We support the repeal of the business entity tax, with the belief that it will encourage more start-up businesses and aid in their growth. If this bill is passed, we would register as an LLP.
Thank you,

Jean Dunning Karen Gumkowski
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