



WHY MEASURE 104 IS IMPORTANT TO AGRICULTURE

"If approved, the measure would end the game-playing that we've seen the last few years by which lawmakers have managed to avoid the existing constitutional requirement for a supermajority when raising revenue. The measure makes sense, and approving it would serve to tell some lawmakers Oregonians are not as dumb as they seem to think we are."

– **The Bulletin**

July 2, 2018

Over 20 years ago Oregon voters passed a constitutional amendment requiring a supermajority vote on all revenue raising legislation. In recent years, legislators and their lawyers have found creative loopholes and made several attempts at raising taxes and eliminating exemptions, deductions and credits without a supermajority vote.

Dozens of bills were introduced in the past two legislative sessions that included new or increased fees, assessments or penalties. Many of these proposals would have impacted the agriculture industry. A few examples include:

- The legislature considered eliminating critical personal property tax exemptions for farm, irrigation, and forestry equipment. The proposal would have robbed Oregon's farmers, ranchers, and foresters of a tax exemption for equipment they depend on and could have reduced their ability to purchase and maintain equipment necessary to grow Oregon food and fiber. *(HB 2859, 2017)*
- Oregon politicians have long been in pursuit of a carbon tax, known as cap and trade. The legislation would require companies to pay a tax on carbon emissions which would hurt farm and ranch families by substantially increasing the costs of fuel, electricity, and natural gas. Politicians attempted this without a supermajority vote and without providing Oregonians evidence that it would result in reduced carbon emissions. *(SB 965- 2015; SB 1070- 2017; HB 4001- 2018)*
- Salem politicians targeted our smallest farmers, ranchers and loggers in an attempt to exclude them from small business tax rates. The legislature intended to increase taxes on seasonal farms and logging at least \$196 million without a supermajority vote. *(HB 2050, 2017)*

Every single one of these proposals could have been passed with a simple majority – not the supermajority envisioned by Oregon voters.

Ballot Measure 104 ensures that any legislation that raises revenue requires a three-fifths majority vote. This includes fees or the elimination of tax exemptions, deductions or credits - making it clear that Oregonians are done with politicians working behind closed doors to increase taxes.

It is urgent that we pass Ballot Measure 104 and put an end to these easy tax hikes.

Thanks to the help of over 15 statewide business organizations and grassroots groups – and over 174,000 Oregonians who signed the petition – Oregon voters can affirm their decision in November.

Yes on 104
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