

RESOLUTION No. XXXX

Resolution in Opposition to Ballot Measure 103: Ban on Grocery Tax

RECITALS

- A. Measure 103 is a constitutional amendment that, if approved, would prevent the enactment or increase of any state or local tax, fee, or assessment on the sale of groceries, defined as 'raw or processed food or beverages intended for human consumption,' excluding alcohol, tobacco, and marijuana.
- B. According to the Oregon Attorney General's office, a significant effect of the measure is that the corporate minimum tax could not be amended as it applies to sellers and distributors of groceries. Opponents of Measure 103 note that the ballot measure language could be interpreted as an effective prohibition on a sales tax across the entire supply chain of food and beverages.
- C. Further, based on this definition, the measure would preempt local governments from taxing soda or sugary beverages.
- D. Oregon struggles with raising enough revenue to fund vital state services, including education, but also social services that directly impact the lives of our students and their families.
- E. This constitutional amendment would obstruct efforts to increase state revenues to support education and other essential services.

RESOLUTION

The Board of Education for Portland Public Schools opposes Measure 103 because:

- Constitutional amendments should be limited to basic principles;
- The measure would place limits on taxation that go far beyond a direct sales tax on groceries;
- Revenue options should not be taken off the table until Oregon finds a way to adequately fund education, human services and health care.