

## **RESOLUTION No. XXXX**

### Resolution in Opposition to Measure 104: Definition of Raising Revenue for Three-Fifths Vote Requirement Initiative

#### **RECITALS**

- A. Since 1996, the Oregon State Constitution has required a super-majority of three-fifths vote in both houses of the legislature to raise taxes. Under a 2015 ruling of the Oregon Supreme Court, bills to reduce tax breaks, such as exemptions and credits, are excluded from the three-fifths vote requirement.
- B. Measure 104 would redefine *raising revenue* in Section 25 of Article IV of the Oregon Constitution to include any changes to tax exemptions, credits, and deductions that result in increased revenue, as well as the creation or increase of taxes and fees.
- C. Measure 104, if passed, would make it extraordinarily difficult to:
  - Address inefficient tax credits and inequitable exemptions;
  - Raise fees to keep up with inflation, thus compounding the state's revenue issues.

#### **RESOLUTION**

The Board of Education of Portland Public Schools opposes Measure 104 because it restricts state government's ability to address persistent revenue shortfalls and to follow basic good governance by allowing a minority of legislators to block common-sense increases in fees and tax credits and exemptions that lower revenue and favor special interests.