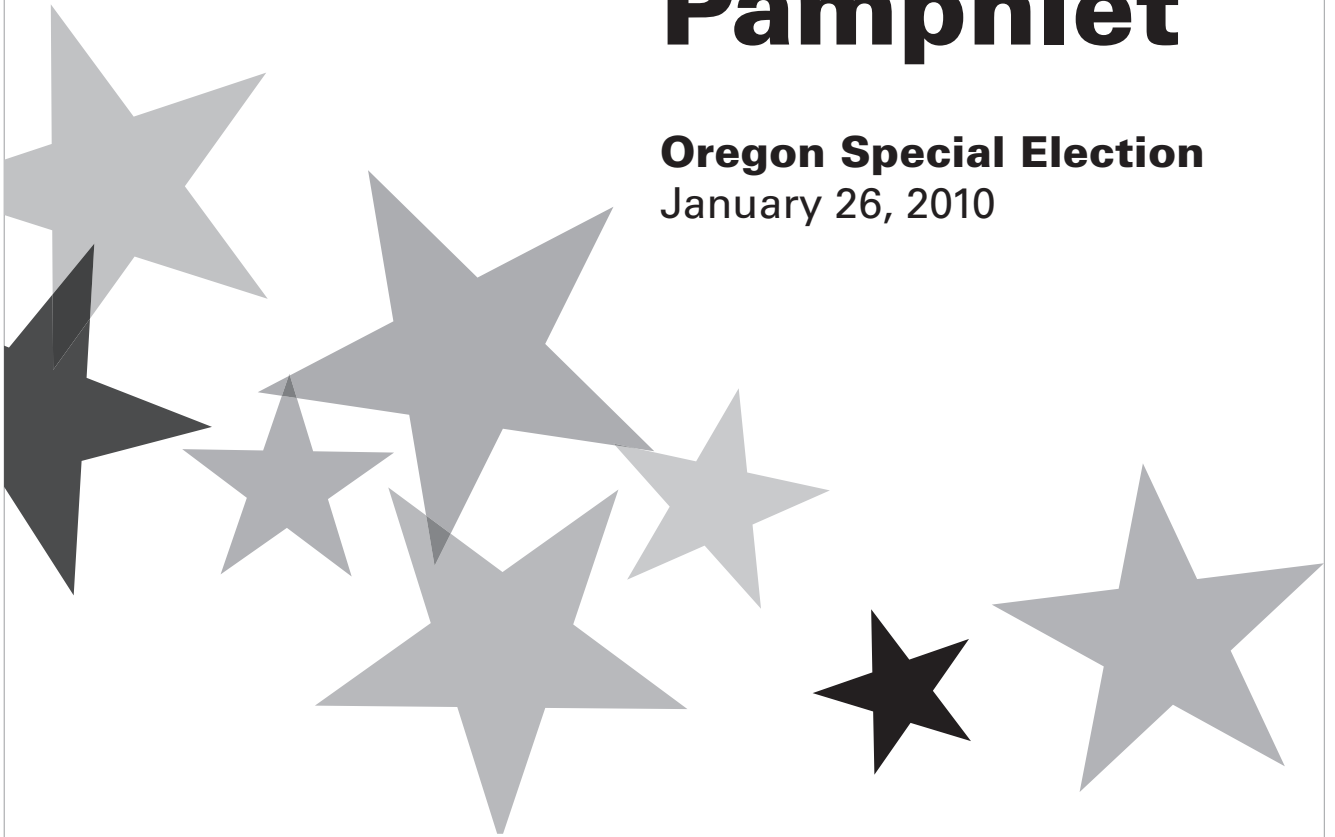


Voters' Pamphlet

Oregon Special Election
January 26, 2010



vote!



A handwritten signature in black ink, appearing to read "Kate Brown".

Kate Brown
Oregon Secretary of State

This Voters' Pamphlet is provided for assistance
in casting your vote by mail ballot.

KATE BROWN
SECRETARY OF STATE

BARRY PACK
DEPUTY SECRETARY OF STATE



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Dear Oregon Voters:

When I took office as Secretary of State in January of 2009, I had no idea that my first letter to Oregon voters in the state's Voters' Pamphlet would come so soon. However under our state constitution's referendum system, enough Oregon voters signed petitions to refer to a statewide vote two measures adopted by the legislature in 2009.

The election before voters on January 26th is significant for two reasons. First, the initiative and referenda system is an important part of our political DNA as Oregonians and was established as part of Oregon's constitution as one element of a series of important checks and balances on state government. The right of Oregonians to petition their government, and to gain access to the ballot by signing referendum petitions on laws passed by the legislature was exercised this year and so now, you as voters have important decisions to make.

Second, the questions before voters this January – whether to enact or reject legislation adopted by the legislature – are worthy of careful study and consideration. Because of the magnitude of the issues involved, the legislature set a special election in January. One of the key benefits of vote-by-mail is the time it provides voters to research the issues and cast an informed vote. This Voters' Pamphlet contains information on each measure, as well as arguments submitted by proponents and opponents of the measures. I hope you will take the time to read them all and then make up your own mind about how you will vote.

Voting is the bedrock of our democracy and the first step is making sure you are registered. You can check your registration status by going to this website: www.oregonvotes.org and clicking on "am I registered to vote?". If you're not registered, you can download a voter registration form and submit it to your county elections office. The deadline to register for the January special election is January 5th. I am very pleased to tell you that by March 2010, I'll be sharing a new website where you can register or update your registration online, from the comfort and convenience of your home computer or a laptop at your favorite coffee shop.

As your Chief Elections Officer I encourage you all to register and then vote in this and every election. Make sure your ballot is received by your county elections office by 8:00 pm on January 26th. If you have questions about registration, filling out your ballot, or about getting a replacement ballot if you make a mistake, please call our toll-free hotline, 1-866-ORE-VOTE, or 1-866-673-8683.

Sincerely,

Kate Brown
Oregon Secretary of State



Voters' Pamphlet

Oregon Special Election

January 26, 2010

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Voters' Pamphlet

Your official 2010 January Special Election Voters' Pamphlet provides you with information about State Measures 66 and 67. These measures were referred to the ballot by referendum petition. Additionally, you can find information about vote by mail and voter registration, as well as contact information for county elections officials across the state.

Measure arguments are printed as submitted by the author. The state does not correct punctuation, grammar, syntax errors or inaccurate information. The only changes made are attempts to correct spelling errors if the word as originally submitted is not in the dictionary.

The Voters' Pamphlet has been compiled by the Secretary of State since 1903, when Oregon became one of the first states to provide for the printing and distribution of such a publication. One copy of the Voters' Pamphlet is mailed to every household in the state. Additional copies are available at the Secretary of State's office, local post offices, courthouses and all county elections offices.

Measures

For each of the measures in this Voters' Pamphlet you will find the following information:

- (1) the ballot title;
- (2) the estimate of financial impact;
- (3) an explanation of the estimate of financial impact;
- (4) the complete text of the proposed measure;
- (5) an impartial statement explaining the measure (explanatory statement); and
- (6) any arguments filed by proponents and opponents of the measure.

The ballot title for each measure was written by a joint legislative committee and was further modified by the Attorney General's office at the direction of the Oregon Supreme Court.

The estimate of financial impact and the explanation of the estimate of financial impact for each measure were prepared by a committee of state officials including the Secretary of State, the State Treasurer, the Director of the Department of Administrative Services, the Director of the Department of Revenue, and a local government representative selected by the committee members. The committee estimates only the direct impact on state and local governments, based on information presented to the committee.

The explanatory statement is an impartial statement explaining the measure. Each measure's explanatory statement was written by a joint legislative committee.

Citizens or organizations may file arguments in favor of, or in opposition to, measures by purchasing space for \$500 or by submitting a petition signed by 1,000 voters. Arguments in favor of a measure appear first, followed by arguments in opposition to the measure, and are printed in the order in which they are filed with the Secretary of State's office.

Website

Most of the information contained in this voters' pamphlet is also available in the Online Voters' Guide at www.oregonvotes.org.

Español

Una versión en español de algunas partes de la Guía del Elector está a su disposición en el portal del Internet cuya dirección aparece arriba. Conscientes de que este material en línea podría no llegar adecuadamente a todos los electores que necesitan este servicio, se invita a toda persona a imprimir la versión en línea y circularla a aquellos electores que no tengan acceso a una computadora.

Important!

If your ballot is lost, destroyed, damaged or you make a mistake in marking your ballot, you may call your county elections office and request a replacement ballot. One will be mailed to you as long as you request it by January 21. After that, you may pick it up at the elections office. If you have already mailed your original ballot before you realize you made a mistake, you have cast your vote and will not be eligible for a replacement ballot.

Your voted ballot must be returned to your county elections office by 8pm election day, Tuesday, January 26, 2010.

Postmarks do not count!

County elections offices are open on election day from 7am to 8pm.

Voter Information

For questions about voter registration, ballot delivery and return, marking the ballot, requesting a replacement ballot, absentee ballots, signature requirements, the voters' pamphlet, when and where to vote, and other questions about elections and voting, call the toll-free voter information line at 1-866-ORE-VOTE (1-866-673-8683).

Voter information line representatives can provide services in both English and Spanish. TTY services for the hearing impaired are also available at 1-800-735-2900.

Vote by Mail Frequently Asked Questions

What is Vote by Mail?

Vote by mail is a method of conducting elections. Instead of using traditional polling places where voters go to cast ballots on election day, a ballot is automatically mailed to each registered voter. The ballot is then voted and returned to the county elections official to be counted.

As a voter, what do I have to do?

Your ballot packet will automatically be mailed to you between January 8 and 12, 2010. Inside the packet you will find the ballot, a secrecy envelope and a return envelope. Once you vote the ballot, place it in the secrecy envelope and seal it in the pre-addressed return envelope. Be sure you sign the return envelope on the appropriate line. After that just return the ballot either by mail or at a designated dropsite.

What if I am uncomfortable voting my ballot at home?

Privacy booths are available for you to cast your ballot. There are privacy booths at your county elections office and there may be others at dropsite locations elsewhere in your county. For further information, call your county elections official.

What if my ballot doesn't come?

If you are registered to vote and have not received your ballot within a week after they are mailed, call your county elections office. They will check that your voter registration is current. If it is, they will mail you a replacement ballot.

What if I have moved and have not updated my registration?

If you were registered to vote by January 5 but now have a different address, call your county elections office for instructions on how to update your registration and receive a ballot.

Do I have to return my ballot by mail?

You have the choice of mailing your ballot or returning it to any county elections office or any designated dropsite in the state. The times and locations of dropsites are available at your county elections office.

How much postage is required to mail the ballot back?

Your voted ballot can usually be returned using a single 44¢ first-class stamp. In those instances where additional postage is necessary, it will be clearly indicated on the ballot materials.

When must the voted ballot be returned?

The voted ballot must be received in any county elections office or designated dropsite by 8pm on election night. Postmarks do not count!

How do I know if my ballot is received?

You can call your county elections office and ask if they received your ballot. A record is kept showing each voter whose ballot has been returned.

Can anyone find out how I've voted once I mail my ballot?

No. All ballots are separated from the return envelope before the ballots are inspected. This process ensures confidentiality.

What if I forget to sign the return envelope?

Generally, your elections office will either return it to you for signing or they will contact you, if possible, to come to the elections office to sign it. If the return envelope does not get signed before 8pm on January 26, the ballot will not be counted.

Can the public watch the election process?

All steps of the process are open to observation by the public. Contact your county elections official to make arrangements.

When will election results be known?

Ballot counting cannot begin until election day. Initial results are released at 8pm election night and will continue to be updated through election night until all ballots have been counted.

Provisional Ballot Information

You will be issued a provisional ballot if:

- there is a question about your eligibility as a voter (for example, there is no evidence on file that you are an active or inactive voter in Oregon)
- you need to vote at a County Elections Office in a county other than the one you live in

In order to obtain a provisional ballot, you need to fill out a Provisional Ballot Request Form in person at the County Elections Office.

Your provisional ballot will not be counted until it is determined that you are eligible to vote.

After you have voted the ballot, you can call 1-866-ORE-VOTE (1-866-673-8683) or the County Elections Office in which you voted to find out if your ballot was counted. If your ballot was not counted, you can also find out the reason it was not counted.

If it is determined that you are ineligible to vote in this election, the completed Provisional Ballot Request Form will serve as your voter registration for future elections.

Oregon Voter Bill of Rights

You have the right to vote if you are a US citizen, live in Oregon, are 18 years old, and have registered.

You have the right to vote if you are homeless.

You have the right to vote if you have been convicted of a felony but have been released from custody, even if you are on probation or parole.

You have the right to vote even if you have a guardian and even if you need help reading or filling out your ballot.

You have the right to vote or cast your ballot if you are in line by 8 PM on Election Day.

You have the right to know if you are registered to vote.

You have the right to choose whether or not you want to register as a member of a political party.

You have the right to use a signature stamp or other mark but first you have to fill out a form. No one can sign for you.

You have the right to ask for help from elections staff or from a friend or family member. There are some people who cannot help you vote, for example, your boss or a union officer from your job.

You have the right to a secret vote. You do not have to tell anyone how you voted.

You have the right to get a "provisional ballot," even if you are told you are not registered to vote.

You have the right to get a new ballot if you make a mistake.

You have the right to vote for the person you want. You can write in someone else's name if you don't like the choices on your ballot.

You have the right to vote "yes" or "no" on any issue on your ballot.

You have the right to leave some choices blank on your ballot. The choices you do mark will still count.

You have the right to use a voting system for all Federal Elections that makes it equally possible for people with disabilities to vote privately and independently.

You have the right to know if your ballot, including a "provisional ballot," was accepted for counting.

You have the right to file a complaint if you think your voting rights have been denied.



Call toll free - 1-866-673-8683 to get more information about these and other voting rights.

Proposed by referendum petition to be voted on at the Special Election, January 26, 2010.

Ballot Title

66

Raises tax on household income at and above \$250,000 (and \$125,000 for individual filers). Reduces income taxes on unemployment benefits in 2009. Provides funds currently budgeted for education, health care, public safety, other services

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Result of “yes” vote

“Yes” vote raises taxes on income at and above \$250,000 for households, \$125,000 for individual filers. Tax rate increases 1.8 percentage points on amount of taxable income between \$250,000 and \$500,000, 2 percentage points on amount above \$500,000 for households. For individual filers, the rate increases begin at \$125,000 and \$250,000 respectively. Eliminates income taxes on the first \$2,400 of unemployment benefits received in 2009. Raises estimated \$472 million to provide funds currently budgeted for education, health care, public safety, other services.

Result of “no” vote

“No” vote rejects tax changes on income at and above \$250,000 for households, \$125,000 for individual filers. Rejects tax exemption for first \$2,400 of unemployment benefits received in 2009. Leaves amount currently budgeted for education, health care, public safety, other services underfunded by estimated \$472 million.

Summary

Under current law, a marginal tax rate of 9% applies to taxable household income over \$15,200 (or \$7,600 for individual filers), taxpayers may deduct federal income taxes paid, and unemployment compensation is taxable. Measure eliminates income taxes on first \$2,400 of unemployment benefits received in 2009. For tax years 2009-2011, the measure increases tax rate 1.8 percentage points on amount of household income between \$250,000 and \$500,000, by 2 percentage points on amount above \$500,000 (for individual filers, rate increases begin at \$125,000 and \$250,000, respectively). For the tax year beginning 2012, the tax rate for households with income above \$250,000 (above \$125,000 for single filers) will drop to 9.9%. Measure does not increase tax rate on household income below \$250,000 (below \$125,000 for individual filers). For households with adjusted gross income at or above \$250,000 (or \$125,000 for individual filers), reduces federal income tax deduction. Raises \$472 million to provide funds currently budgeted for education, health care, public safety, other services. Because some state money brings in federal matching funds, Oregon will likely receive more federal money if measure passes than if it fails. Other provisions.

Estimate of financial impact

This measure increases General Fund revenues for the state budget between \$217 million and \$242 million per year for fiscal years 2010, 2011, and 2012. The measure increases revenues by approximately \$180 million per year thereafter, depending upon growth in personal income and federal tax liability.

Revenue from this measure is included in the 2009-11 state budget. Failure of the measure will reduce revenues expected to be available for expenditures in the 2009-11 state budget by \$472 million. This could result in reduced state-shared revenues to schools and local governments. Failure of the measure also may result in a reduction of federal funds that are used to pay for some state services.

Failure of the measure may limit the state’s ability to borrow money. It also may have a negative impact on the state’s credit rating which could increase the cost of future borrowing by the state and local governments.

Explanation of Estimate of Financial Impact

Revenue

The measure raises revenue in two ways. The measure adds two new income tax rate brackets for single taxpayers who have more than \$125,000 of taxable income (\$250,000 for joint filers). The measure also phases out the federal income tax deduction for taxpayers who have more than \$125,000 of adjusted gross income (\$250,000 for joint filers).

Roughly 3% of personal income tax filers (38,000 to 60,000 returns) will see higher taxes due to the new tax rates and/or the federal tax subtraction phase out. Following are average increases for those affected in the first year and in 2013 when the changes are permanent.

Adjusted Gross Income	Average Change In Income Tax for Single Filers		Average Change in Income Tax for Joint Filers	
	2009	2013	2009	2013
Less Than \$125,000	\$0	\$0	\$0	\$0
\$125,000 - \$249,999	\$620	\$544	\$0	\$0
\$250,000 - \$499,999	\$2,996	\$1,825	\$1,165	\$863
\$500,000 and Over	\$16,229	\$8,591	\$15,515	\$8,344

The measure also exempts the first \$2,400 of unemployment benefits for tax year 2009 only. Approximately 15% of filers (270,000 returns) will see lower taxes due to the exclusion of the first \$2,400 of unemployment benefits. The average reduction is roughly \$120.

Expenditures

Oregon personal income taxes are about 85% of the state General Fund. In the current two-year state budget (2009-11), this fund is used to pay for:

- **Education** – including elementary schools, high schools, community colleges, and state universities: \$6.8 billion (51%);
- **Services for children, the elderly, and the disabled** – including medical insurance: \$3.5 billion (27%);
- **Public Safety** – including prisons, courts and local jails: \$2.4 billion (18%);
- **Other programs** – including business regulation, natural resource management and state administration: \$0.5 billion (4%).

The current budget anticipates \$472 million from this measure. If the measure fails, expected resources will be reduced by this amount – about 3.5% of General Fund resources. State law requires a balanced budget. Future legislatures may decide how this reduction will affect spending. Options include spending cuts, use of reserves, raising revenue, or any combination.

Many state and local government programs are jointly funded with “matching” money from the federal government. Federal funds will be reduced if state spending for these programs is cut.

Bonding Authority

The state of Oregon borrows money by issuing bonds. Oregon's credit rating affects the cost of borrowing. A good credit rating lowers borrowing costs. One of the factors that affects Oregon's credit rating is the amount of state revenues available to pay for essential services. If the measure fails, Oregon's credit rating could be adversely affected.

Committee Members

Secretary of State Kate Brown
 State Treasurer Ben Westlund
 Scott L. Harra, Director, Department of Administrative Services
 Elizabeth Harchenko, Director, Department of Revenue
 Debra Guzman, Local Government Representative

(The estimate of financial impact and explanation was provided by the above committee pursuant to ORS 250.127.)

Text of Measure

SECTION 1. ORS 316.037 is amended to read:

316.037. (1)(a) A tax is imposed for each taxable year on the entire taxable income of every resident of this state. The amount of the tax shall be determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$2,000	5% of taxable income
Over \$2,000 but not over \$5,000	\$100 plus 7% of the excess over \$2,000
Over \$5,000 but not over \$125,000	\$310 plus 9% of the excess over \$5,000
Over \$125,000 but not over \$250,000	\$11,110 plus 10.8% of the excess over \$125,000
Over \$250,000	\$24,610 plus 11% of the excess over \$250,000

(b) For tax years beginning in each calendar year, the Department of Revenue shall adopt a table that shall apply in lieu of the table contained in paragraph (a) of this subsection, as follows:

(A) Except as provided in subparagraph (D) of this paragraph, the minimum and maximum dollar amounts for each bracket for which a tax is imposed shall be increased by the cost-of-living adjustment for the calendar year.

(B) The rate applicable to any rate bracket as adjusted under subparagraph (A) of this paragraph shall not be changed.

(C) The amounts setting forth the tax, to the extent necessary to reflect the adjustments in the rate brackets, shall be adjusted.

(D) The rate brackets applicable to taxable income in excess of \$125,000 may not be adjusted.

(c) For purposes of paragraph (b) of this subsection, the cost-of-living adjustment for any calendar year is the percentage (if any) by which the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year exceeds the monthly averaged index for the second quarter of the calendar year 1992.

(d) As used in this subsection, "U.S. City Average Consumer Price Index" means the U.S. City Average Consumer Price Index for All Urban Consumers (All Items) as published by the Bureau of Labor Statistics of the United States Department of Labor.

(e) If any increase determined under paragraph (b) of this subsection is not a multiple of \$50, the increase shall be rounded to the next lower multiple of \$50.

(2) A tax is imposed for each taxable year upon the entire taxable income of every part-year resident of this state. The amount of the tax shall be computed under subsection (1) of this section as if the part-year resident were a full-year resident and shall be multiplied by the ratio provided under ORS 316.117 to determine the tax on income derived from sources within this state.

(3) A tax is imposed for each taxable year on the taxable income of every full-year nonresident that is derived from sources within this state. The amount of the tax shall be determined in accordance with the table set forth in subsection (1) of this section.

SECTION 2. ORS 316.037, as amended by section 1 of this 2009 Act, is amended to read:

316.037. (1)(a) A tax is imposed for each taxable year on the entire taxable income of every resident of this state. The amount of the tax shall be determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$2,000	5% of taxable income
Over \$2,000 but not over \$5,000	\$100 plus 7% of the excess over \$2,000
Over \$5,000 but not over \$125,000	\$310 plus 9% of the excess over \$5,000
Over \$125,000 [<i>but not</i>] [<i>over \$250,000</i>]	\$11,110 plus [10.8%] 9.9% of the excess over \$125,000
[<i>Over \$250,000</i>]	\$24,610 plus 11% [of the excess] [<i>over \$250,000</i>]

(b) For tax years beginning in each calendar year, the Department of Revenue shall adopt a table that shall apply in lieu of the table contained in paragraph (a) of this subsection, as follows:

(A) Except as provided in subparagraph (D) of this paragraph, the minimum and maximum dollar amounts for each bracket for which a tax is imposed shall be increased by the cost-of-living adjustment for the calendar year.

(B) The rate applicable to any rate bracket as adjusted under subparagraph (A) of this paragraph shall not be changed.

(C) The amounts setting forth the tax, to the extent necessary to reflect the adjustments in the rate brackets, shall be adjusted.

(D) The rate brackets applicable to taxable income in excess of \$125,000 may not be adjusted.

(c) For purposes of paragraph (b) of this subsection, the cost-of-living adjustment for any calendar year is the percentage (if any) by which the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year exceeds the monthly averaged index for the second quarter of the calendar year 1992.

(d) As used in this subsection, "U.S. City Average Consumer Price Index" means the U.S. City Average Consumer Price Index for All Urban Consumers (All Items) as published by the Bureau of Labor Statistics of the United States Department of Labor.

(e) If any increase determined under paragraph (b) of this subsection is not a multiple of \$50, the increase shall be rounded to the next lower multiple of \$50.

(2) A tax is imposed for each taxable year upon the entire taxable income of every part-year resident of this state. The amount of the tax shall be computed under subsection (1) of this section as if the part-year resident were a full-year resident and shall be multiplied by the ratio provided under ORS 316.117 to determine the tax on income derived from sources within this state.

(3) A tax is imposed for each taxable year on the taxable income of every full-year nonresident that is derived from sources within this state. The amount of the tax shall be determined in accordance with the table set forth in subsection (1) of this section.

SECTION 3. ORS 316.695 is amended to read:

316.695. (1) In addition to the modifications to federal taxable income contained in this chapter, there shall be added to or subtracted from federal taxable income:

(a) If, in computing federal income tax for a taxable year, the taxpayer deducted itemized deductions, as defined in section 63(d) of the Internal Revenue Code, the taxpayer shall add the amount of itemized deductions deducted (the itemized deductions less an amount, if any, by which the itemized deductions are reduced under section 68 of the Internal Revenue Code).

(b) If, in computing federal income tax for a taxable year, the taxpayer deducted the standard deduction, as defined in section 63(c) of the Internal Revenue Code, the taxpayer shall add the amount of the standard deduction deducted.

(c)(A) From federal taxable income there shall be subtracted the larger of (i) the taxpayer's itemized deductions or (ii) a standard deduction. Except as provided in subsection (8) of this section, for purposes of this subparagraph, "standard deduction" means the sum of the basic standard deduction and the additional standard deduction.

(B) For purposes of subparagraph (A) of this paragraph, the basic standard deduction is:

- (i) \$3,280, in the case of joint return filers or a surviving spouse;
- (ii) \$1,640, in the case of an individual who is not a married individual and is not a surviving spouse;
- (iii) \$1,640, in the case of a married individual who files a separate return; or
- (iv) \$2,640, in the case of a head of household.

(C)(i) For purposes of subparagraph (A) of this paragraph for tax years beginning on or after January 1, 2003, the Department of Revenue shall annually recompute the basic standard deduction for each category of return filer listed under subparagraph (B) of this paragraph. The basic standard deduction shall be computed by dividing the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year by the average U.S. City Average Consumer Price Index for the second quarter of 2002, then multiplying that quotient by the amount listed under subparagraph (B) of this paragraph for each category of return filer.

(ii) If any change in the maximum household income determined under this subparagraph is not a multiple of \$5, the increase shall be rounded to the next lower multiple of \$5.

(iii) As used in this subparagraph, "U.S. City Average Consumer Price Index" means the U.S. City Average Consumer Price Index for All Urban Consumers (All Items) as published by the Bureau of Labor Statistics of the United States Department of Labor.

(D) For purposes of subparagraph (A) of this paragraph, the additional standard deduction is the sum of each additional amount to which the taxpayer is entitled under subsection (7) of this section.

(E) As used in subparagraph (B) of this paragraph, "surviving spouse" and "head of household" have the meaning given those terms in section 2 of the Internal Revenue Code.

(F) In the case of the following, the standard deduction referred to in subparagraph (A) of this paragraph shall be zero:

- (i) A husband or wife filing a separate return where the other spouse has claimed itemized deductions under subparagraph (A) of this paragraph;
- (ii) A nonresident alien individual;
- (iii) An individual making a return for a period of less than 12 months on account of a change in [his or her] the individual's annual accounting period;
- (iv) An estate or trust;
- (v) A common trust fund; or
- (vi) A partnership.

(d) For the purposes of paragraph (c)(A) of this subsection, the taxpayer's itemized deductions are the sum of:

(A) The taxpayer's itemized deductions as defined in section 63(d) of the Internal Revenue Code (reduced, if applicable, as described under section 68 of the Internal Revenue Code) minus the deduction for Oregon income tax (reduced, if applicable, by the proportion that the reduction in federal itemized deductions resulting from section 68 of the Internal Revenue

Code bears to the amount of federal itemized deductions as defined for purposes of section 68 of the Internal Revenue Code); and

(B) The amount that may be taken into account under section 213(a) of the Internal Revenue Code, not to exceed seven and one-half percent of the federal adjusted gross income of the taxpayer, if the taxpayer has attained the following age before the close of the taxable year, or, in the case of a joint return, if either taxpayer has attained the following age before the close of the taxable year:

- (i) For taxable years beginning on or after January 1, 1991, and before January 1, 1993, a taxpayer must attain 58 years of age before the close of the taxable year.
- (ii) For taxable years beginning on or after January 1, 1993, and before January 1, 1995, a taxpayer must attain 59 years of age before the close of the taxable year.
- (iii) For taxable years beginning on or after January 1, 1995, and before January 1, 1997, a taxpayer must attain 60 years of age before the close of the taxable year.
- (iv) For taxable years beginning on or after January 1, 1997, and before January 1, 1999, a taxpayer must attain 61 years of age before the close of the taxable year.
- (v) For taxable years beginning on or after January 1, 1999, a taxpayer must attain 62 years of age before the close of the taxable year.

(2)(a) There shall be subtracted from federal taxable income any portion of the distribution of a pension, profit-sharing, stock bonus or other retirement plan, representing that portion of contributions which were taxed by the State of Oregon but not taxed by the federal government under laws in effect for tax years beginning prior to January 1, 1969, or for any subsequent year in which the amount that was contributed to the plan under the Internal Revenue Code was greater than the amount allowed under this chapter.

(b) Interest or other earnings on any excess contributions of a pension, profit-sharing, stock bonus or other retirement plan not permitted to be deducted under paragraph (a) of this subsection shall not be added to federal taxable income in the year earned by the plan and shall not be subtracted from federal taxable income in the year received by the taxpayer.

(3)(a) Except as provided in [paragraph (b) of this subsection and] subsection (4) of this section, there shall be added to federal taxable income the amount of any federal income taxes in excess of [\$5,500] the amount provided in paragraphs (b) to (d) of this subsection, accrued by the taxpayer during the taxable year as described in ORS 316.685, less the amount of any refund of federal taxes previously accrued for which a tax benefit was received.

(b) The limits applicable to this subsection are:

(A) \$5,500, if the federal adjusted gross income of the taxpayer for the tax year is less than \$125,000, or, if reported on a joint return, less than \$250,000.

(B) \$4,400, if the federal adjusted gross income of the taxpayer for the tax year is \$125,000 or more and less than \$130,000, or, if reported on a joint return, \$250,000 or more and less than \$260,000.

(C) \$3,300, if the federal adjusted gross income of the taxpayer for the tax year is \$130,000 or more and less than \$135,000, or, if reported on a joint return, \$260,000 or more and less than \$270,000.

(D) \$2,200, if the federal adjusted gross income of the taxpayer for the tax year is \$135,000 or more and less than \$140,000, or, if reported on a joint return, \$270,000 or more and less than \$280,000.

(E) \$1,100, if the federal adjusted gross income of the taxpayer for the tax year is \$140,000 or more and less than \$145,000, or, if reported on a joint return, \$280,000 or more and less than \$290,000.

(c) If the federal adjusted gross income of the taxpayer is \$145,000 or more for the tax year, or, if reported on a joint return, \$290,000 or more, the limit is zero and the taxpayer is not allowed a subtraction for federal income taxes under ORS 316.680 (1) for the tax year.

[(b)] (d) In the case of a husband and wife filing separate tax returns, the amount added shall be in the amount of any federal income taxes in excess of [\$2,750] **the amount provided for individual taxpayers under paragraphs (a) to (c) of this subsection**, less the amount of any refund of federal taxes previously accrued for which a tax benefit was received.

(e) For purposes of this subsection, the limits applicable to a joint return shall apply to a head of household or a surviving spouse, as defined in section 2(a) and (b) of the Internal Revenue Code.

[(c)(A)] (f)(A) For a calendar year beginning on or after January 1, 2008, the Department of Revenue shall make a cost-of-living adjustment to the federal income tax threshold [amount] **amounts** described in paragraphs [(a) and] (b) **and (d)** of this subsection.

(B) The cost-of-living adjustment for a calendar year is the percentage by which the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year exceeds the monthly averaged index for the period beginning September 1, 2005, and ending August 31, 2006.

(C) As used in this paragraph, "U.S. City Average Consumer Price Index" means the U.S. City Average Consumer Price Index for All Urban Consumers (All Items) as published by the Bureau of Labor Statistics of the United States Department of Labor.

(D) If any adjustment determined under subparagraph (B) of this paragraph is not a multiple of \$50, the adjustment shall be rounded to the next lower multiple of \$50.

(E) The adjustment shall apply to all tax years beginning in the calendar year for which the adjustment is made.

(4)(a) In addition to the adjustments required by ORS 316.130, a full-year nonresident individual shall add to taxable income a proportion of any accrued federal income taxes as computed under ORS 316.685 in excess of [\$5,500] **the amount provided in subsection (3) of this section** in the proportion provided in ORS 316.117.

(b) In the case of a husband and wife filing separate tax returns, the amount added under this subsection shall be computed in a manner consistent with the computation of the amount to be added in the case of a husband and wife filing separate returns under subsection (3) of this section. The method of computation shall be determined by the Department of Revenue by rule.

(5) Subsections [(3)(b)] **(3)(d)** and (4)(b) of this section shall not apply to married individuals living apart as defined in section 7703(b) of the Internal Revenue Code.

(6)(a) For tax years beginning on or after January 1, 1981, and prior to January 1, 1983, income or loss taken into account in determining federal taxable income by a shareholder of an S corporation pursuant to sections 1373 to 1375 of the Internal Revenue Code shall be adjusted for purposes of determining Oregon taxable income, to the extent that as income or loss of the S corporation, they were required to be adjusted under the provisions of ORS chapter 317.

(b) For tax years beginning on or after January 1, 1983, items of income, loss or deduction taken into account in determining federal taxable income by a shareholder of an S corporation pursuant to sections 1366 to 1368 of the Internal Revenue Code shall be adjusted for purposes of determining Oregon taxable income, to the extent that as items of income, loss or deduction of the shareholder the items are required to be adjusted under the provisions of this chapter.

(c) The tax years referred to in paragraphs (a) and (b) of this subsection are those of the S corporation.

(d) As used in paragraph (a) of this subsection, an S corporation refers to an electing small business corporation.

(7)(a) The taxpayer shall be entitled to an additional amount, as referred to in subsection (1)(c)(A) and (D) of this section, of \$1,000:

(A) For [*himself or herself*] **the taxpayer** if [*he or she*] the taxpayer has attained age 65 before the close of [*his or her*] **the taxpayer's** taxable year; and

(B) For the spouse of the taxpayer if the spouse has attained age 65 before the close of the taxable year and an additional exemption is allowable to the taxpayer for such spouse for federal income tax purposes under section 151(b) of the Internal Revenue Code.

(b) The taxpayer shall be entitled to an additional amount, as referred to in subsection (1)(c)(A) and (D) of this section, of \$1,000:

(A) For [*himself or herself*] **the taxpayer** if [*he or she*] **the taxpayer** is blind at the close of the taxable year; and

(B) For the spouse of the taxpayer if the spouse is blind as of the close of the taxable year and an additional exemption is allowable to the taxpayer for such spouse for federal income tax purposes under section 151(b) of the Internal Revenue Code. For purposes of this subparagraph, if the spouse dies during the taxable year, the determination of whether such spouse is blind shall be made immediately prior to death.

(c) In the case of an individual who is not married and is not a surviving spouse, paragraphs (a) and (b) of this subsection shall be applied by substituting "\$1,200" for "\$1,000."

(d) For purposes of this subsection, an individual is blind only if [*his or her*] **the individual's** central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or if [*his or her*] **the individual's** visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

(8) In the case of an individual with respect to whom a deduction under section 151 of the Internal Revenue Code is allowable for federal income tax purposes to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, the basic standard deduction (referred to in subsection (1)(c)(B) of this section) applicable to such individual for such individual's taxable year shall equal the lesser of:

(a) The amount allowed to the individual under section 63(c) (5) of the Internal Revenue Code for federal income tax purposes for the tax year for which the deduction is being claimed; or

(b) The amount determined under subsection (1)(c)(B) of this section.

SECTION 4. Section 5 of this 2009 Act is added to and made a part of ORS chapter 316.

SECTION 5. There shall be subtracted from federal taxable income for Oregon tax purposes the difference between the amount allowable as a deduction under section 85 of the Internal Revenue Code as applicable to the tax year of the taxpayer and the amount allowable as a deduction under section 85 of the Internal Revenue Code as amended and in effect on December 31, 2008, and as applicable to tax years beginning on or after January 1, 2008, and before January 1, 2009.

SECTION 6. The amendments to ORS 316.695 by section 3 of this 2009 Act apply to tax years beginning on or after January 1, 2009.

SECTION 7. (1) The amendments to ORS 316.037 by section 1 of this 2009 Act apply to tax years beginning on or after January 1, 2009, and before January 1, 2012.

(2) The amendments to ORS 316.037 by section 2 of this 2009 Act apply to tax years beginning on or after January 1, 2012.

SECTION 8. The Department of Revenue shall waive any penalty or interest that would otherwise apply to taxes due if the penalty or interest is based on underpayment or underreporting that results solely from the amendments to ORS 316.037 and 316.695 by sections 1 and 3 of this 2009 Act.

SECTION 9. Sections 5 and 8 of this 2009 Act apply to tax years beginning on or after January 1, 2009, and before January 1, 2010.

SECTION 10. This 2009 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fifth Legislative Assembly adjourns sine die.

Note: **Boldfaced** type indicates new language; [*brackets and italic*] type indicates deletions or comments.

Explanatory Statement

Measure 66 establishes new marginal state income tax rates for households with income over \$250,000 a year, and individual filers with income over \$125,000 a year beginning in tax year 2009. The Measure would not increase taxes on household income under \$250,000 (or \$125,000 for individual filers). The Measure would exempt from income taxes the first \$2,400 in unemployment compensation received in 2009. The Measure would raise approximately \$472 million, which would maintain funds currently budgeted for education, health care, public safety and other services. Approximately 90% of the state general fund budget goes to education, health care and public safety.

Under current law, unemployment compensation benefits are taxable income. The Measure eliminates income taxes on the first \$2,400 of unemployment benefits received in 2009, so that individuals who received unemployment compensation in 2009 will not have to pay state income taxes on those benefits.

Under current law, a marginal tax rate of 9% applies to taxable household income over \$250,000 a year, and individual filers with income over \$125,000 a year. Measure 66 increases the marginal tax rate by 1.8 percentage points on household income between \$250,000 and \$500,000 and by 2 percentage points on household income above \$500,000. For individual filers, the marginal tax rate increase of 1.8 percentage points begins for income over \$125,000 and the 2 percentage points increase begins for income over \$250,000. For the tax year beginning 2012, the tax rate for households with income above \$250,000 and \$125,000 for individual filers will drop to 9.9%. The Measure also phases out the federal income tax deduction for households with adjusted gross income at or above \$250,000 and individuals with income at or above \$125,000. Income tax rates will not increase on household income under \$250,000 and individual income under \$125,000.

Because some state money brings in federal matching funds, the state is likely to receive more federal money if the Measure passes than if the Measure fails.

(This impartial statement explaining the measure was provided by a Joint Legislative Committee.)

Argument in Favor

Protect Vital Services, Make Oregon's Tax System More Fair For All of Us, and Raise the \$10 Minimum Income Tax

League of Women Voters of Oregon urges a YES vote on 66 and 67.

Did you know that two-thirds of the corporations doing business in Oregon pay only \$10 a year in the corporate minimum income tax?

Compare that to what the average family of four pays--\$3,100. That means that just one family of four pays more than 300 corporations (including large, out-of-state corporations that make a lot of money in Oregon) ... combined.

It's time for a change.

Because these measures are targeted only on corporations and richest households, more than 98 percent of Oregon taxpayers won't see any increases in their taxes. In fact, people who find themselves unfortunately unemployed due to the recession will get a tax break on their unemployment benefits. And because 75 percent of the corporate profits tax will be paid by corporations that are headquartered out of state, these measures will bring in crucial funding that would otherwise have been shipped to other states.

Measures 66 and 67 protect funding for education, public safety, and healthcare, which make up more than 90 percent of Oregon's budget. As need for basic services increases in this recession, it becomes even more vital that we preserve the services that are needed now more than ever.

These measures are the step we need toward preserving our schools and essential services and protecting the middle class from carrying more of the burden.

Vote YES on Measures 66 and 67

(This information furnished by Marge Easley, League of Women Voters of Oregon.)

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Argument in Favor

Join AARP Oregon in Voting Yes to Protect Oregon Seniors, Families and Communities

Our non-profit, non-partisan organization with 535,000 members aged 50+ across Oregon **supports Measures 66 and 67.**

The questions facing us are really quite simple. Do you believe that:

Corporations should pay more than just \$10 a year in income taxes?

Seniors should have access to basic care allowing them to live with independence, choice and dignity?

Fairness and shared responsibility help ensure our state's quality of life and economic vitality?

Middle-class families should be protected by keeping the burden from being shifted to them?

AARP says YES, YES, YES and YES on Measures 66 and 67.

Voting Yes will protect nearly \$1 billion in state funding that pays directly for healthcare, human services, education, and public safety.

Measures 66 and 67 are **critical in protecting the independence, choice and dignity of seniors to receive in-home and community-based care** and to access nursing facilities if they need them, and in **preserving Oregon Project Independence**, our state's flagship program that helps seniors live in their own homes. Doing otherwise just isn't right and will cost taxpayers far more in the long run.

Both measures are also crucial in helping Oregon's economy recover – saving thousands of jobs, leveraging hundreds of millions in federal matching dollars, and generating much-needed economic stimulus for local communities.

More than 90 percent of Oregon's general fund pays directly for education, healthcare, and public safety. During this recession, our priority should be protecting these services and stimulating our economy, which our children, seniors, families, and communities are counting on now more than ever.

It's time we asked corporations to pay more than \$10 a year in income taxes to preserve the essential services we all value and make the difference in our collective quality of life and economic future.

Please join AARP Oregon in voting YES.

AARP Oregon	AARP Oregon
Gerald J. Cohen	Ray Miao
State Director	State Volunteer President

(This information furnished by Gerald J. Cohen, AARP Oregon State Director.)

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Argument in Favor

Oregon PTA Urges a YES Vote on Measures 66 and 67

Oregon's parents and teachers say YES to protecting our classrooms and our kids.

This is an important election for school funding, and Oregon PTA urges you to vote yes on these two measures.

Right now, two-thirds of the corporations doing business in Oregon pay just \$10 a year in income taxes. That hasn't been changed since 1931. With Oregon schools struggling just to keep the doors open, it's time we asked corporations to contribute more than \$10 to our education system.

Voting YES on these measures will protect our classrooms by making sure that two-thirds of the corporations doing business here are paying more than \$10 a year in income taxes.

For Oregon parents and teachers, there's no greater priority than protecting our children's health, safety, and education. Voting **YES on Measures 66 and 67** is vital in making sure that we protect our classrooms and give our kids every opportunity to succeed.

These measures protect vital funding that will **preserve Oregon's class sizes, protect effective school programs, and make sure that our children are well-prepared to face the challenges of tomorrow.**

These measures also protect small businesses: Roughly 90 percent of the businesses in Oregon will pay just \$150 in income taxes—a modest investment in making sure our children have a quality education.

Measures 66 and 67 preserve critical services and protect middle-class families from carrying more of the burden of this economic crisis.

Please join Oregon PTA in voting YES on Measures 66 and 67. Oregon's children are counting on you.

**Preserve our classrooms.
Protect Oregon families.
YES on 66 and 67.**

For more information, please visit www.oregonpta.org
(This information furnished by Sandra Bell, President, Oregon PTA.)

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Argument in Favor

Oregon Teachers Urge a Yes Vote on Measures 66 and 67

Help Protect our Schools

As classroom teachers, we know firsthand the need to protect students and families, and we know that Oregon's future depends on a strong education system.

Voting YES on Measures 66 and 67 will help keep our schools strong when our communities need them the most. These measures will help preserve class sizes, protect effective programs, and most importantly keep schools open during these tough economic times.

Our communities rely on good schools to help create the big thinkers, skilled workers, and inventive entrepreneurs of tomorrow. Preserving our schools means protecting our future.

A Yes vote on Measures 66 and 67 will help our schools provide the stability and quality education that our kids deserve while protecting Oregon's middle-class families, who are struggling to make ends meet.

It's more important than ever that we support our kids and our classrooms. We owe it to Oregon's children to make sure that we preserve vital funding for every level of education. Voting YES on these measures is critical in keeping education a priority for the state.

The legislature passed these bills in order to prevent about \$1 billion in cuts to schools and critical services. Voting yes will protect these services when we need them most. Voting no will force an immediate and dangerous series of cuts to education and human services in the last half of the budget cycle.

Oregon's children are our greatest resource. Every child deserves a classroom where they can learn, and that's why Oregon's teachers support Measures 66 and 67.

Oregon's kids are counting on us to do the right thing.

Vote Yes on Ballot Measures 66 and 67.

Karen Watters
3rd Grade Teacher, Sutherlin

Jamie Zartler
English Teacher, Grant High School, Portland OR

Sena Norton
6th Grade Teacher, Boring Middle School

Carolyn Jo Cooper
Science and Math Teacher at Neahkahn Middle School

(This information furnished by Karen Watters.)

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Argument in Favor

Help Keep Oregon Safe

Partnership for Safety and Justice Urges a "Yes" Vote on Measures 66 and 67

Oregon is doing something right. According to the FBI, Oregon's rate of violent crime dropped over 10% in the last year – the largest decrease in the nation – and property crimes dropped almost seven percent during the same time period.

The Partnership for Safety and Justice credits this trend with a shift toward more effective, prevention-based approaches for protecting community safety. Oregon's investment in community-based addiction treatment and prevention programs and drug courts has been critical.

Yet due to these tough economic times, programs that focus on prevention and rehabilitation are in trouble, jeopardizing Oregon's continued ability to reduce crime rates and create safe communities.

Measures 66 and 67 protect funding for public safety, prevention and rehabilitation services that help former crime victims and those who have been convicted of a crime successfully rebuild their lives and re-enter society.

These measures will not only continue to support efforts to reduce and prevent crime in our local neighborhoods, they bring fairness to our tax system by moving the burden off of middle class and working families.

Help Keep Oregon Safe

Join Partnership for Safety and Justice in Voting YES on Measures 66 and 67

(This information furnished by David Rogers, Partnership for Safety and Justice.)

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Argument in Favor

Support Oregon's Rural Communities

The Rural Organizing Project Urges a YES vote on Measures 66 and 67

The effects of this recession are being felt most in Oregon's rural communities. While unemployment may be high across Oregon, in rural Oregon it has skyrocketed.

That's why we need Measures 66 and 67.

Passing these measures is critical for rural Oregon families for three reasons:

1. These measures exempt the first \$2400 of unemployment benefits from tax, reducing taxes for families who have lost a job. In August, the unemployment rate in Crook, Deschutes, Douglas, Grant, Harney, Jefferson, Josephine, Klamath and Linn Counties was over 15%.
2. These measures will ensure that corporations pay their fair share for schools, health care and public safety all across the state. Families hardest hit by the recession rely most heavily on the vital public services that Measures 66 and 67 protect.
3. Our schools – and especially local community colleges – are economic engines for rural Oregon, providing critical job training. Our communities simply cannot afford further cuts to our schools, if we're going to get the economy back on track.

For too long, Oregon's working families have shouldered the burden of paying for our schools and our basic services, while large corporations have paid just \$10 a year. Rural Oregon communities can no longer afford for corporations and the richest households to be let off the hook, while we pay more and more.

The other side will spend millions on TV ads trying to convince you to vote against these measures—but don't be fooled. This issue is simple: **Should corporations pay more than \$10 a year in income taxes?**

If you believe that schools, healthcare, and public safety are too important to give up just so that large corporate lobbyists can line their pockets, then we think you should vote not just yes...

... **Vote HECK YES.**

Vote YES on Measures 66 and 67 to protect our communities.

(This information furnished by Amy Dudley, Rural Organizing Project.)

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Argument in Favor

Protect Access to Health Care

The Oregon Nurses Association Urges a Yes Vote on Measures 66 and 67

As nurses, our number one priority is the safety of our patients. Our state is currently experiencing a severe nursing shortage that threatens the quality of care that we provide to our patients. Voting yes on measures 66 and 67 will help us stop the layoffs of nurses in the very places we need them most: our schools and community health centers.

A yes vote on Measures 66 and 67 will help keep patients safe.

Every day, more than 500,000 Oregonians wake up worried about the future. They live in fear of getting sick, and of having to choose between paying their medical bills and paying the mortgage. This is a choice no one should have to make.

A yes vote on Measures 66 and 67 will protect health care coverage for tens of thousands of Oregon's working families.

By voting yes on Measures 66 and 67, you will protect nearly \$1 billion in funding for Oregon's most essential services; education, health care and public safety. A yes vote will help ensure that our state's corporations and wealthiest citizens pay their fair share for the crucial services we all rely on.

A yes vote on Measures 66 and 67 will create a healthier Oregon... and a fairer Oregon.

Oregon's nurses are on the front lines of keeping our families and communities healthy, every day.

Voting Yes is the right thing to do for a healthier Oregon. As nurses, employers and as proud citizens, we urge a **Yes Vote on Measures 66 and 67.**

(This information furnished by Jack Dempsey, Oregon Nurses Association.)

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Argument in Favor

Measures 66 and 67 will protect the needs of Oregon's children when they need our help the most.

Please join Children First for Oregon in voting YES on Measures 66 and 67

Children First for Oregon works to make Oregon a place where all children thrive. We educate and engage Oregonians to promote programs and policies that get results for kids.

Measures 66 and 67 are critical in making sure that children don't become the biggest victims of the recession. These measures will help the state prevent cuts in vital services for kids.

These measures:

- Protect health care for children
- Prevent cuts to Oregon's foster care system, so that these children are protected and cared for
- Maintain programs that prevent child abuse and neglect
- Protect critical programs that provide safe, quality care for children with low-income working parents

The recession has impacted working families and children deeply. At the same time, two-thirds of corporations doing business in Oregon pay just \$10 a year in income taxes.

We can no longer afford for working- and middle-class families to carry the burden of paying for the state's basic services.

Measures 66 and 67 protect critical services when we need them the most.

It's time to protect Oregon's children.

Please vote Yes on Measures 66 and 67.

Children First for Oregon
Robin Christian, Executive Director

(This information furnished by Robin Christian, Children First for Oregon.)

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Argument in Favor

The Oregon Consumer League Urges a YES Vote on Measures 66 and 67

VOTING YES IS A SIMPLE MATTER OF FAIRNESS.

Big corporations and rich CEOs will try to make this issue complicated, but the issue is really quite simple: corporations should pay more than \$10 dollars a year in income tax.

MIDDLE CLASS FAMILIES PAY TOO MUCH.

Because two-thirds of corporations pay Oregon's \$10 corporate minimum based on a 1930s law, the average Oregon family pays more in taxes than 300 corporations who do business in Oregon – all put together.

NO MORE BAILOUTS.

For too long, rich CEOs, high paid lobbyists, corporate lawyers and accountants have gotten away with shifting the burden onto the middle class. While Oregon families have really struggled, big corporations and the rich have gotten massive bailouts.

BIG CORPORATIONS NEED TO PAY THEIR FAIR SHARE.

We can shift the burden off of the middle class, protect those hit hardest by the economic crisis, and fund the vital services Oregonians need. We just have to hold the big corporations accountable and make them pay their fair share.

IT'S TIME FOR A CHANGE.

Join the Oregon Consumer League and regular Oregonians all across our state in taking back the power from the big corporations and high paid lobbyists.

VOTE YES ON MEASURES 66 AND 67.

(This information furnished by Dr. Jim Davis, Oregon Consumer League.)

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Argument in Favor

Human Services Coalition of Oregon Urges a Yes Vote

Voting YES is about more than...

- ... asking corporations to pay more than \$10 a year in income taxes;
- ... making Oregon's tax system fairer for working families
- ... protecting and creating Oregon jobs.

This recession has hit us all hard. Families who never thought they would need to ask for help are now asking. And those who were struggling to begin with are now finding it nearly impossible to make ends meet.

Voting YES means protecting health care and other vital services for those hit hardest by the economic recession.

When it comes to protecting Oregon's most vulnerable, passing Measures 66 and 67 means preserving health care and human services for **real Oregonians – ourselves, our families, our neighbors.**

What's at stake? For healthcare and human services alone, the state could lose more than \$180 million, plus more than \$200 million in federal matching funds.

These measures protect funding for:

- Healthcare access for tens of thousands of children, seniors, and people with disabilities
- Foster care services for children
- In-home care for thousands of seniors and people with disabilities – allowing them to remain independent and in their homes
- Nursing home care and assisted living care for thousands of low-income seniors and people with disabilities.
- And many more critical services that we all depend on.

So while you consider whether to vote YES on Measures 66 and 67, please remember that **while voting YES is about restoring fairness to Oregon's tax system, it's also about ensuring a healthy, safe, and bright future for our families and our neighbors.**

Please join the **Human Services Coalition of Oregon, a statewide group of 80 organizations and individual members**, in voting YES on Measures 66 and 67.
www.oregonhsc.org/

(This information furnished by John Mullin, Human Services Coalition of Oregon.)

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Argument in Favor

Support Schools. Support Students.

Stand for Children Urges a Yes Vote on Measures 66 and 67

As schools across the state struggle to find money to keep their doors open for the full school year and preserve class sizes, Oregonians will face this simple but important question:

Should we stop further cuts to public schools, healthcare, and public safety?

For Oregonians who value education, the answer is clear: **YES!**

Voting YES on Measures 66 and 67 will protect our local schools by stopping \$733 million in cuts to public services. Currently, two-thirds of corporations pay \$10 a year in income taxes—including out-of-state corporations that make millions of dollars in Oregon. These measures raise the \$10 corporate minimum income tax to \$150 per year for most corporations, and raise the tax rate for the state's wealthiest households – those with taxable income above \$250,000. These modest increases will allow us to fund schools and other critical services.

We cannot afford to shortchange Oregon's children and the future of our local communities. It's time to fund the basics. These measures will prevent our class sizes from growing even larger and our school years from being cut further. These important protections will improve Oregon's workforce and economy.

Vote yes if you want the promise of a quality education for all kids to be real, so they are well prepared for the jobs of tomorrow.

Vote Yes on Measures 66 and 67 to keep our promise to our children.

In fact, **97.5% of taxpayers will NOT see their taxes increase.** We are just asking corporations and the very rich to pay a little bit more. It's critical for the future of our students and our state's long-term economic health that we be able to invest in

education and the services upon which Oregonians and local businesses rely.

Join Stand for Children in Voting Yes on Measures 66 and 67.

(This information furnished by Dana Hepper, Stand for Children.)

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Argument in Favor

Dear Neighbors,

We know all too well that families across Oregon – regular middle class families who work hard and play by the rules – have been hit hard by this economic recession. Ours is just one of those many families.

And, after carefully studying the issues, we realized that **Measures 66 and 67 are a good and important step in the right direction – not just for Oregon, but for middle class families like ours.**

Like many other families, ours has faced unemployment this year. These measures will help families like ours by cutting taxes on unemployment payments so that we have more money to spend on our basic needs.

Here's the problem with the current system: It's unfair and outdated, and it allows big, out of state corporations and the rich to get by paying too little, while regular families like ours end up paying more than our fair share.

Big corporations and rich CEOs may try to make this issue seem complicated, but it's really very simple:

-- When two-thirds of corporations pay just \$10 in income taxes, there's something wrong.

-- When this \$10 income tax is based on a law that hasn't been changed since the 1930s, there's something wrong.

-- When **the average Oregon family like mine pays more in income taxes than 300 big corporations put together** – like big oil, insurance and pharmaceutical companies – there's something wrong.

-- And when middle class families get stuck with most of the bill for funding the vital services we all need and rely on – there's something wrong.

Measures 66 and 67 will make it right.

Don't be taken in by the big corporations, their high paid lobbyists or their expensive advertisements. These measures will change the system for the better, and help take the burden off of middle class families who are struggling.

We hope you'll join us in voting YES on 66 and 67.

Darrin, Kebby, Tealy and Kale Dupree Family

(This information furnished by Kebby Dupree.)

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Argument in Favor

Planned Parenthood Advocates of Oregon and NARAL Pro-Choice Oregon

Say

Vote **YES** for Fairness and to Protect Access to Health Care

As the largest advocates for reproductive health care, family planning services and comprehensive sex education, we know how important these services are to ensuring that all

Oregonians have the ability to make responsible choices.

We know firsthand that the recession has made it even harder for regular people to make ends meet.

That's why we urge you to vote YES on Measures 66 and 67.

Voting YES will do two very important things:

- 1) By holding corporations accountable for paying more than \$10 in taxes, and by ensuring that the richest Oregonians pay their fair share, **passing these measures will shift the burden of the economic crisis away from the working- and middle-class families who are already struggling to make ends meet.**
- 2) Voting YES on these measures will **preserve nearly \$1 billion in funding for education, public safety, and health-care, including services that protect the health of women and families.** By targeting only those who can afford to pay more in this recession, these measures protect health care services for middle class families, just when those services are most needed.

At stake in this election are services that are vital to the health and safety of all Oregonians, including:

- Family planning services for low-income women;
- Healthcare access for uninsured low-income pregnant women and children;
- HIV treatment and prevention programs;
- Programs that prevent the spreads of STDs, especially among youth.

By passing these measures, we can make the system FAIRER, and we can protect the vital services, like health care, that Oregonians need.

Please join NARAL Pro-Choice Oregon and Planned Parenthood Advocates of Oregon in voting YES on Measures 66 and 67.

(This information furnished by Jessica Stevens, Defend Oregon.)

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Argument in Favor

I'm the President of a leasing and finance company and I support measures 66 & 67; modest but important steps toward protecting education and keeping our communities safe.

Oregon currently has the second lowest business tax structure in the nation. Businesses benefit from shared public services and if it weren't for these basic and essential services, businesses in Oregon couldn't function.

Two thirds of the corporations in Oregon pay just \$10 a year in fees, not enough to cover the postage to administer the program. Business professionals understand our responsibility to contribute to the shared services that allow us to thrive. We find resources to pay for the attorneys and accountants necessary for incorporation, so surely we can budget to reimburse the State that provides business the infrastructure it takes to function and profit.

Businesses utilize infrastructure, including the roads and courts, provided by the State. The taxes paid by business are merely the user fees due the state. Without such investments by our State, commerce would not be possible.

Business subsidies are not consistent with free market principles. Do the people of Oregon prefer to have their tax dollars subsidize commerce or be used to educate their children?

Corporations enjoy limited liability and legal protections guaranteed by the State. Businesses may trade as partnerships, proprietorships or LLC's. Incorporation is voluntary. It creates an expense for taxpayers and I do not believe that a profit making enterprise deserves welfare from the taxpayer.

Responsible business owners know that we must pay our bills. Measures 66 & 67 raise funds from those who directly benefit and therefore can afford it.

Educated children are the future workers and business people of Oregon. To remain competitive in commerce, education is a critical investment. The business community today owes that to the business community of the future.

Please join me by voting yes on Measures 66 and 67.

Joseph L. McKinney
President
Oregon Roads, Inc.
Eugene, OR

(This information furnished by Joseph L. McKinney, President, Oregon Roads, Inc.)

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Argument in Favor

**School Principals Across Oregon
Urge a Yes Vote on Measures 66 and 67**

As school principals, we work to ensure that our schools are run efficiently and are responsive to the needs of our students, parents, and our communities. We must guarantee that all students have the tools they will need to compete in today's society, and we must do so in a way that is fiscally responsible. **We strongly support Measures 66 and 67 because they allow us to provide a quality education to our students.**

Measures 66 and 67 will make sure that corporations and the richest households are paying their fair share to fund classrooms right here in our community. **Our schools can no longer afford for two-thirds of corporations to pay just \$10 a year in income taxes.**

Schools all across Oregon—like each of ours—are facing challenging times. Given the economic crisis, we are doing the best we can to help our students succeed. **Measures 66 and 67 are absolutely necessary so that districts can keep class sizes small, keep teachers in the classroom, and protect important programs for our students.**

Supporting our classrooms and providing a strong education will be vital to rebuilding our economy. With the U.S. falling behind countries like India and China in the number of students earning science and engineering degrees, **it's important that our students are given the tools to compete in the global economy.**

Help Protect Our Schools.

Please join us in Voting Yes on Measures 66 and 67

**Oregon Elementary School Principals Association
Oregon Association of Secondary School Administrators**

(This information furnished by Kent Hunsaker, Oregon Elementary School Principals Association.)

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Argument in Favor

Preparing for Oregon's Future

Continuing Oregon's Excellence in Health Care

Oregon Health Care Association Supports Measures 66 and 67

The Oregon Health Care Association is a network of over 570 health care providers including skilled nursing facilities, assisted living and residential care facilities, and in-home care

agencies. Our members know first-hand the difference quality care can provide for all Oregonians.

Measures 66 and 67 will protect long term and in-home care for thousands of Oregonians.

It is estimated that by 2020, America's population of those aged 85 and older will double to over 7 million people. By the year 2050, this number is projected to grow to between 19 and 27 million people. Planning for long term care is essential to meeting this growing need.

Measures 66 and 67 fund vital long-term and in-home care services, ensuring Oregon is prepared for the future.

Oregon Health Care Association member facilities provide services to over 40,000 Oregonians each day. These facilities also provide employment opportunities for approximately 30,000 Oregonians. Many facilities provide specialized services, including programs for pediatric patients and victims of serious head injuries. These are valuable and highly skilled employment opportunities, right here in Oregon, that will be threatened if we do not vote YES for measures 66 and 67.

Measures 66 and 67 keep jobs in Oregon, keeping our economy vibrant.

Oregon Health Care Association's mission is to enhance health care, housing, and supportive social services for all Oregonians. Measures 66 and 67 directly support the needs of patients and their families by continuing to fund these essential long term health care services.

Ensure Care for all Oregonians

Vote YES on Measures 66 and 67

(This information furnished by Lauren Rhoades, Oregon Health Care Association.)

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Argument in Favor

Dear Oregon Voter,

The most important part of my job as Superintendent of Public Instruction is making sure that all students in our public schools have an equal opportunity to learn the academic and life lessons that will prepare them for work or to go on to college.

We are very fortunate in Oregon to have dedicated, quality teachers and educators who want to help their students learn and reach their maximum potential. Oregonians place a high value on our public schools and have a strong tradition of supporting our teachers and students. [That's why I urge you to vote YES on Measures 66 and 67.](#)

Measures 66 and 67 will ensure that we can keep our local class sizes manageable, keep teachers in the classroom, and protect vital education programs for our students. These measures ensure that profitable corporations are paying their fair share to fund schools in every community in Oregon. Our schools can no longer afford for two-thirds of corporations to pay just \$10 a year in income taxes.

Measures 66 and 67 are key to rebuilding Oregon's economy. As Superintendent, I speak to educators all across America. Our students need the tools to compete in the global economy and we cannot afford to fall further behind. Oregon's students deserve every opportunity we can give them to succeed; quality public schools are a critical component of our economic recovery.

Measure 66 and 67 protect the things that every Oregonian cares about, like good public schools and safe communities and neighborhoods. [Don't be fooled by the political scare tactics and misinformation you are hearing from opponents about these measures.](#) The reality is that more than 97%

of Oregonians won't see their taxes increase under these measures.

I urge every Oregonian to protect our schools and support our students. Please vote Yes on Measures 66 and 67.

Sincerely,

Susan Castillo
Superintendent of Public Instruction

(This information furnished by Susan Castillo, Superintendent of Public Instruction.)

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Argument in Favor

Dear Fellow Oregonians,

My family is like most Oregon families. We care about our community. We care about our local schools. We care about our local businesses. That is why we are Voting Yes on Ballot Measures 66 and 67.

I work in the library at the Banks High School and I feel so lucky to be working with students in our small, rural community. These kids deserve a full school year, small class sizes and effective programs that keep them in school and prepare them for the future. **Voting Yes on Measures 66 and 67 will help protect Oregon's classrooms in districts large and small.**

Our family also owns a small business. We are proud to have served our community for years. We recognize the value of investing in our schools, because Oregon businesses depend on a strong educational system. We cannot afford to disinvest in our children at a time when they need to be better prepared to compete in today's global economy.

That's why we urge a Yes Vote on Measures 66 and 67.

As small business owners, we have often felt that Oregon's middle-class families and small businesses have been shouldering too much of the burden to pay for our schools and other vital services. It just doesn't seem fair that nearly two-thirds of corporations doing business in Oregon get away with paying only \$10 a year in income taxes. With a Yes Vote on Measures 66 and 67, we are ensuring that out-of-state and large corporations pay their fair share, while at the same time protecting small businesses.

The vast majority of taxpayers and small business owners will either benefit or won't be affected by these measures. But all small businesses will see the things they depend on to succeed – good schools, health care, public safety – protected from harm. Please Vote Yes.

Debra Mott
Small business owner

(This information furnished by Debra Mott.)

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Argument in Favor

Assure Quality Care in Oregon

Vote YES on Measures 66 and 67

Measures 66 and 67 protect the services we need the most.

Like most Oregonians, elders depend on services like public safety and health care, and we know that the communities we're part of depend on safe, vibrant, successful schools. Without Measures 66 and 67, the legislature will have to cut almost a billion dollars out of those services.

Much of that money would come directly from services that help Oregon's elders lead full, independent lives such as assisted living programs and medication. For some seniors and their caregivers, these cuts could mean the loss of Oregon Project Independence and other critical services that help allow older adults maintain choice and dignity in their homes and communities.

Support Measures 66 and 67, keep costs for seniors low.

Many of Oregon's elders live on a fixed income. At the same time, senior citizens represent a large and growing part of Oregon's population. By the year 2010, one in three Americans will be over age 50. The implications for Oregon's future are clear: without support for this growing need, the quality of life for Oregon's elders will decline, and their spending power within the state will diminish.

By voting YES for Measures 66 and 67, we will maintain vital services for Oregon elders, while supporting our economy by keeping spending in the state.

Let's make sure Oregon elders, families and communities have the care and services they need and deserve.

Join the Elders in Action Commission in voting "YES" on Measures 66 and 67

(This information furnished by Tara Krugel, Elders in Action Commission.)

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Argument in Favor

The bottom line on Ballot Measure 66:

You Gotta Be RICH To Be Impacted!

The most important fact about Ballot Measure 66:

It's FAIR.

For decades now, Oregon's tax structure has been legislated and "initiative-ized" to death to do one thing — **place the greatest tax burden on the middle class.**

Measure 66 is one of the few tax measures you'll ever see that's NOT aimed at you. Indeed, Measure 66 will have ZERO impact on 97.5 percent of all Oregon taxpayers. Only the 2.5 percent richest Oregonians would pay more under Measure 66 — and only a little more.

Measure 66 does not kick in unless you make over \$250,000 as a household.

What's more, the extra tax doesn't apply to the entire income — only any amount that's over \$250,000. So a couple with an income of \$260,000 is only paying a slightly higher rate on that last \$10,000, not on the whole amount.

How much is "slightly?" In this case, the extra tax would cost this couple \$180. That's it — 180 bucks. And we're not ashamed to say this: if your income is over a quarter-million dollars, you can afford an extra \$180 — especially after all the years that we in the middle class have been footing more than our share of the bill.

In fact, about 90 percent of all Oregon income taxes go to education — K-12, community colleges and Higher Education — public safety and health care. We can either cut teachers, police officers and senior services, or we can ask the richest 2.5 percent of all Oregonians to pitch in just a little bit more.

We think that's an easy call.

Vote YES on Ballot Measure 66!

(This information furnished by Don Loving, Public Affairs Director, American Federation of State, County & Municipal Employees (AFSCME).)

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Argument in Favor

**The Oregon Center for Public Policy:
Vote Yes on Measures 66 and 67**

A Necessary Step Toward Balanced, Effective Economic Policy

Today, middle-class and low-income Oregonians pay a larger share of their income in state and local taxes than rich Oregonians. In fact, the rich pay the lowest share of their income in state and local taxes. In addition to preserving vital services like health care, education and public safety, Measures 66 and 67 are the first step toward a more balanced and effective economic policy that benefits middle-class and low-income working Oregonians.

Measures 66 and 67 Protect Oregon's Working Families

For years, middle-class and low-income working families and small businesses have paid more than their fair share because two-thirds of corporations in Oregon pay a corporate minimum income tax of just \$10.

Middle-class and low-income families have been disproportionately hurt by the economic recession. These families need Measures 66 and 67. The measures preserve services that are vital for putting Oregon's economy back on track, such as K-12 education and professional training through higher education and community colleges, and they provide an immediate tax cut for Oregonians who have lost their jobs and are looking for work. Measures 66 and 67 follow this principle: If your family earns less than \$250,000 per year, you won't pay a single penny more.

Mainstream Economists Support Measures 66 and 67

Eminent economists, such as President Barack Obama's budget director Peter Orszag and Nobel Prize winner Joseph Stiglitz, agree that in a recession, it is preferable for states to enact targeted tax increases on the wealthy than to cut services. Three dozen Oregon economists have gone on record saying Measures 66 and 67 are good for Oregon's economy.

The Oregon Center for Public Policy urges you to vote YES on Measures 66 and 67.

Vote "YES" for a necessary step toward a balanced, effective economic policy for Oregon.

(This information furnished by Charles Sheketoff, Oregon Center for Public Policy.)

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Argument in Favor

The Oregon League of Conservation Voters Urges a YES vote on Measures 66 and 67

Preserving Oregon's Unique Quality of Life is the Responsible Thing to Do

OLCV urges you to vote YES on Measures 66 and 67, to help ensure that we pass on Oregon's unique quality of life to our children and grandchildren.

Our state has made significant progress toward preserving natural areas for families to enjoy, protecting critical farmland and wildlife habitat, ensuring clean rivers and streams and promoting a clean energy economy that provides good jobs with benefits for Oregon families.

However, it is clear we have much more work to do to leave behind a legacy we can be proud of. **That work will only be possible if we come together and vote "YES" on Measures 66 and 67.**

Measures 66 and 67 preserve funding for Oregon's environmental stewardship through services such as:

- Air quality monitoring
- Wastewater management and toxic water monitoring to help clean up our rivers and ensure safe drinking water for our families
- Developing Oregon's clean energy economy to bring good jobs to our state
- Reducing global warming pollution

Right now, two thirds of Oregon businesses pay only \$10 a year in taxes. By raising the \$10 corporate minimum income tax for the first time since 1931, and asking just a bit more from the richest Oregonians, **Measures 66 and 67 help to ensure that Oregon's unique quality of life – our legacy to future generations – is preserved.**

It's the responsible thing to do for our families.

Join Oregon League of Conservation Voters in Voting YES on Measures 66 and 67

The Oregon League of Conservation Voters is a non-partisan organization with a simple mission: To elect pro-environment candidates and pass responsible laws that protect the environmental legacy we leave behind for future Oregonians.

(This information furnished by Katy Daily, Oregon League of Conservation Voters.)

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Argument in Favor

Oregon District Attorneys Say:

**Keep Oregon Safe
Vote YES on Ballot Measures 66 and 67**

In order to keep our neighborhoods safe, Oregon needs a highly functioning and integrated public safety system – from the police who investigate crimes to the district attorneys who prosecute the offenders.

Can corporations afford to pay more than \$10 in taxes in order to protect the safety of Oregon's businesses?

YES.

Can Oregon households making more than \$250,000 afford to pay a little more in taxes in order to protect the safety of Oregon families?

YES.

Do you want to see your community protected from criminals, especially during tough economic times when crime rates tend to increase?

YES.

Then join District Attorneys from across Oregon in voting YES on Measures 66 and 67.

These measures provide needed funding for police, community corrections and our courts. Voting against these measures could mean a reduction in the number of state troopers on the job, and it will threaten our ability to prosecute criminals.

Measures 66 and 67 ensure that we have the tools to prosecute identity theft and drug-related crimes.

We need to add more troopers to the job, not fewer. We need increased supervision of sex offenders, not less. We need court doors open and the ability to prosecute dangerous criminals.

**VOTE YES ON 66 AND 67
TO KEEP OUR COMMUNITIES SAFE**

Michael D. Schrunk, Multnomah County District Attorney

Joshua Marquis, Clatsop County District Attorney

John S. Foote, Clackamas County District Attorney

John M. Haroldson, Benton County District Attorney

Michael T. Dugan, District Attorney, Deschutes County

(This information furnished by Michael D. Schrunk.)

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Argument in Favor

Help Keep Higher Education Accessible for All Oregonians

The Association of Oregon Faculties represents faculty and academic professionals from public universities around the state. We take our jobs of educating students and preparing them to be successful and competitive in a tough job market very seriously. **That is why we are urging a Yes vote on Measures 66 and 67.**

Oregon's universities have served the state well by creating family wage jobs and economic growth in every county of the state. Strong universities are critical to our children's future and key to Oregon's economic recovery. For Oregon to thrive, we need to educate a well-trained workforce and provide students the tools to win the good paying jobs of tomorrow.

Measures 66 and 67 will help our universities continue to make contributions in the lives of our students, our communities and to our economy.

Affordable access to our universities is vital to Oregon's economic future. Voting yes on these measures will help to ensure that Oregon's people retain that affordable access. Oregon faculty members have watched as, too often, students have had to go into debt to get the education that they need to keep family-wage jobs in this state. This is unfair to working families who seek a brighter future for their sons and daughters.

For Oregon to compete in the global marketplace we need Measures 66 and 67.

Measures 66 and 67 preserve our communities by maintaining basic funding for essential services like education, health care, and public safety, and protect the middle class as they struggle to make ends meet. We need to vote yes in January to help Oregon protect our kids' futures and maintain a positive legacy for the future.

Please join the 600-plus members of the Association of Oregon Faculties in Voting Yes on Measures 66 and 67.

W. Gregory Monahan

Association of Oregon Faculties

(This information furnished by W. Gregory Monahan, Association of Oregon Faculties.)

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Argument in Favor

As a farmer in Lebanon, I know first hand how deeply this recession has affected our rural communities. **Because of decisions made by the Wall Street banks and credit card companies, hard working rural families like my own are feeling the pain.**

These measures do what's right in difficult economic times – they protect families who have been victims of the economy and help put Oregon on a path to recovery.

This recession has hit Oregon's rural communities especially hard, creating an even greater need for services like quality health and senior care. That's why Measures 66 and 67 are the

right thing to do, especially for our rural towns. **These measures are necessary to fund the vital services when we need them the most.**

Rural Oregon has more than our fair share of unemployment, and voting YES on these measures will give desperately needed relief to those who have lost their jobs, because Measure 66 gets rid of taxes on unemployment benefits for this year.

Oregon's farmers work hard, provide for our families, pay our taxes, and care deeply about our communities. Voting YES on these measures will protect our schools, care for our seniors, and will keep our communities safe.

I do my part. I pay my fair share. I pay more than \$10 in taxes. Big corporations and rich CEOs should do their part too.

Lots of times, it can seem like these major decisions that affect us are out of our control. But **Measures 66 and 67 let us—the voters—decide who should pay and how we will recover from this recession.**

I hope you'll join me in looking at the facts and then voting YES on Measures 66 and 67.

Jim Just, Owner
La Ferme Noire Vineyards
Lebanon, OR

(This information furnished by Jim Just, La Ferme Noire Vineyards.)

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Argument in Favor

Small Business Owners Across the State Urge a Yes Vote on Measures 66 and 67

"In times of crisis, Oregonians do what's right to help out their neighbors, friends, and family. **Getting through this recession is going to require that same commitment to doing what's right.** Measures 66 and 67 help the people who need help the most, by cutting taxes on unemployment benefits and keeping the doors open at our community colleges and universities. **As proud Oregonians and business owners, we know these measures are the right thing to do."**

Constance Palaia Marr, Co-owner
Motel Del Rogue
Grants Pass, Oregon

Kevin P. Marr, Co-owner
Motel Del Rogue
Grants Pass, Oregon

"I'm voting yes because these measures are **designed to protect schools and other social services.** Measures 66 and 67 simply ask for corporations and the wealthy to pay their fair share for the things we all need. As a small business owner and as an Oregonian, I'm voting Yes."

John Schmitt, President
Oak Tree Digital
Portland, Oregon

"The recession has hit Oregon hard, and how we respond to it is a test of who we are as a people. These measures help preserve what makes Oregon a great place to live and own a business. Strong schools that provide kids with a bright future are an integral part of our communities. **In my view, voting yes is how we maintain our values through these hard times."**

Rhonda L. Ealy, Owner
Strictly Organic Coffee Co.
Bend, Oregon

(This information furnished by Constance Palaia Marr, Co-owner, Motel Del Rogue.)

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Argument in Favor

Oregon's Children, Families, and Seniors are Counting on You It's Time for Corporations to Pay More than \$10 in Income Taxes

How we respond to this recession is a test of who we are as a people. In this time of crisis, we believe the right thing to do is to protect the Oregonians who are struggling the most in this economy.

Measures 66 and 67 will help those who need it most:

- Seniors and people with disabilities, by protecting the in-home care that allows them to live with dignity and independence in their own homes
- Children of struggling families, by making sure their basic needs are met
- Those who are looking for work, by removing taxes on most of their unemployment benefits for 2009

These measures are the right thing to get us through these tough times.

Wall Street banks and credit card companies have taken billions in federal bailout dollars, yet thanks to Oregon's \$10 minimum, one customer pays more in overdraft fees and outrageous credit card finance charges than these corporations pay in Oregon taxes.

This election is **an opportunity for us—the people of Oregon—to decide whether big corporations and the rich should finally pay their fair share** for the services we all rely on. Voting YES will hold the big corporations and their special interest lobbyists accountable.

And these measures protect Oregon's middle class. If your family earns less than \$250,000 a year, you won't pay a single penny more.

There are over 40,000 SEIU members in Oregon, frontline workers who help deliver the vital public services we all count on every day.

Vote YES to protect quality services for local communities.

Vote YES to protect Oregon's middle-class families.

Vote YES to make sure that big corporations are paying more than \$10 in income taxes.

Linda J. Burgin, President
SEIU Local 503, OPEU

(This information furnished by Arthur Towers, SEIU Local 503.)

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Argument in Favor

Oregon Economists Say Voting "Yes" Is the Prudent Choice for Economic Recovery

We are a group of Oregon economists who have considered these measures and have concluded that there is a strong economic case for voting yes.

Faced with this recession, it is economically better for the state to raise taxes on corporations and households that make more than \$250,000 per year than it is to cut vital services, or to raise taxes on the middle class.

This is because the bulk of the money that the state spends on public services — more than 90 percent of which goes to education, health and human services and public safety — is spent right here in Oregon. Economists agree that spending on education, health and human services is the strongest form of economic stimulus spending, delivering the most "bang for the buck."

And, because some state money brings in Federal matching funds, Oregon will receive more Federal dollars if the measures pass, and fewer Federal dollars if they fail.

Further, because a significant portion of Oregon's corporate taxes are paid by out-of-state corporations, Measures 66 and 67 bring money into Oregon's economy that otherwise would be spent elsewhere.

Eminent economists, such as President Barack Obama's budget director Peter Orszag, and Nobel Prize winner Joseph Stiglitz, agree that in a recession, it is preferable for states to enact targeted tax increases than to cut services. The economy recovers faster, and investments made in education, health and human services pay off big in terms of future productivity.

In other words, it is our assessment that passing Measures 66 and 67 is the prudent choice for Oregon's economy.

Mary C. King, Professor
Portland State University Economics Department

Michael F. Sheehan, Ph.D.
Sheehan & Sheehan Economics LLC

Ronald L. Chastain, Ph.D.
Chastain Economic Consulting

Patrick M. Emerson
Professor of Economics in Oregon

Martin Hart-Landsberg, Professor of Economics
Lewis and Clark College

(Universities listed for identification purposes only)

(This information furnished by Mary C. King, Portland State University Economics Department.)

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Argument in Favor

Vote Yes on Measures 66 and 67 to Save Vital Senior Services

Join the **Oregon Alliance for Retired Americans** in voting YES on these measures.

The Oregon Alliance for Retired Americans works to advance public policy that protects the health and economic security of older Americans. The Alliance believes that seniors must work together to preserve all that we have fought for and all that future generations of Americans deserve. We must be our own advocates!

That is why we are strongly supporting Measures 66 and 67. In this time of economic crisis, we must work to preserve the Oregon we've all value. **When times get tough, Oregonians come together to do what's right.**

These measures protect services for the most vulnerable Oregonians, including Oregon's retirees. Protecting our schools, healthcare, in-home care for seniors and people with disabilities, keeping our communities safe—this is the Oregon way.

The large corporations and out-of-state special interests opposed to these measures don't care about our communities. The corporate lobbyists don't care about protecting the health of our rural communities or about making sure that Oregon's seniors can live with independence and dignity. The opponents only care about protecting their embarrassingly low \$10 income tax.

It's time for Oregonians to stand up and protect our communities and our future.

Measures 66 and 67 will continue the investments we've made in education, so that our children and grandchildren get the training they need to compete in the global market. These measures will prevent cuts that could shortchange future generations.

It's time to stand up for what's right for Oregon. It's time to Vote YES on Measures 66 and 67.

(This information furnished by Gerald S. Morris, Oregon Alliance for Retired Americans.)

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Argument in Favor

Oregon's Religious Leaders for Tax Fairness

**Tax fairness is the moral choice for people of faith
Vote Yes on 66 and 67**

As religious leaders and citizens, we have considered the arguments for and against these two measures and have sought to discern the path of justice and righteousness with regard to this election. We have come to the following conclusions.

Times are tough

Too many Oregonians have lost their jobs or experienced pay cuts; many have seen their retirement savings or health benefits vanish. State revenues have fallen sharply, and education, law enforcement and many other services have seen their budgets cut.

We cannot allow working families and the most vulnerable to bear this burden alone, while many corporations and high-income taxpayers resist a modest increase in their taxes. Our congregations are doing all they can to provide help for those in need, but charity alone is not enough. Government must also provide a safety net for those most afflicted.

93% of our state budget is devoted to education, health care, human services, and public safety. These programs make possible future economic growth and sustain struggling families in hard times. Further budget cuts would be unconscionable and self-defeating.

It is fair and just that those who continue to prosper greatly should give back a little more of their income to support the public services that have made their prosperity possible. The responsibility of the wealthy to the poor and to the common good is a principle deeply rooted in the texts and teachings of our religious traditions.

Congregational names listed for identification purposes only.

Mary Jo Tully
Chancellor, Archdiocese
of Portland

Rev. Dr. Lorne Bostwick
Senior Pastor, Central
Presbyterian Church

Rev. Dr. Marilyn Sewell

Rev. Patricia Campbell-Schmitt

Rev. Lynne Smouse
López, Pastor
Ainsworth United
Church of Christ

The Reverend Stephen L.
Schafroth
Deacon, Episcopal Diocese
of Eastern Oregon

Rev. W.J. Mark Knutson

Rabbi Joey Wolf

See over 100 endorsers at www.taxfairnessoregon.org

(This information furnished by Josie Koehne, Tax Fairness Oregon.)

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Argument in Favor

The Democratic Party of Oregon Says

Vote YES for Middle-Class Families and Tax Fairness

While personal income tax rates have been going up with inflation, **most corporations doing business in Oregon still pay only \$10 year**—the same amount they've paid since 1931. The average Oregon family now pays more income taxes than 300 corporations pay, all put together.

Wall Street banks and credit card companies have taken billions in federal bailout dollars, yet thanks to the \$10 corporate minimum, a customer pays more in overdraft fees and outrageous credit card finance charges than most corporations pay in Oregon taxes.

Voting yes is the change we need to help protect middle-class families and have corporations pay their fair share of taxes.

Measures 66 and 67 protect Oregonians who have been hardest hit by the recession – seniors, children and the unemployed – and prevent them from being hurt again by drastic cuts to essential services in health care, education and public safety. In fact, these measures cut taxes for the unemployed this year, and only raise the tax rate on those who can afford to pay more – the wealthiest 2.5% of Oregonians.

If your family earns less than \$250,000 a year, you won't pay a single penny more.

Vote Yes on Measures 66 and 67 and protect Oregonians from drastic cuts in health care, education and public safety and support tax fairness.

And thank you for helping to **keep Oregon safe, healthy, and educated.**

Democratic Party of Oregon

(This information furnished by Meredith Wood Smith, Democratic Party of Oregon.)

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Argument in Favor

School Board Members From Across the State Urge a Yes Vote on Measures 66 and 67

As school board members from around the state, we serve communities large and small. Our kids go to school in urban and rural districts. They come from families from many different walks of life.

One thing that all Oregon kids have in common is that they deserve a quality education with reasonable class sizes and full school years.

Measures 66 and 67 will help Oregon students learn and succeed in school.

These measures not only protect schools, they bring fairness to our tax system. Right now, two-thirds of corporations pay only \$10 a year in income taxes. Corporations and the wealthy need to step up to help protect classrooms and services right here in our communities. **These measures move the burden off of middle-class families and protect our kids' future.**

Many of our schools are operating on bare bones budgets but remain committed to providing a high-quality education for students. **Measures 66 and 67 will help keep our schools whole, while avoiding teacher layoffs, increases in class size or shortened school years.**

Support Our Schools

Join us in Voting Yes on Measures 66 and 67

David H. Krumbein, Board Chair, Pendleton School District 16-R

Karen Cunningham, Beaverton School District, Board of Directors Member

Fred Marble Forest Grove School District, Board Member

Linda Brown, member Lake Oswego School Board

Bobbie Regan Portland Public School Board

David T. Beeson-Director (position 6), Silver Falls School District/Board of Directors

Randy Tweten, La Grande School District, Board of Directors Board of Directors, Oregon School Boards Association

(This information furnished by Bobbie Regan, Portland Public School Board.)

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Argument in Favor

Voting yes is about protecting the health of the state.

Voting yes is about doing what's right for Oregon.

Right now, most corporations pay only **\$10** in state income taxes—the same amount they've paid since 1931.

It's no wonder middle class families think they're paying too much. The average Oregon family now pays **more income taxes than 300 corporations pay, all put together.**

In this economic crisis, it's time for us to do the right thing. It's crucial that we protect the health of everyone in this state, particularly those who've been hurt most by the recession.

Voting YES means we value protecting our most vulnerable neighbors and family members—seniors, children, and people with disabilities. These measures will protect thousands of adults and children on the Oregon Health Plan, ensuring that in this time of need, Oregonians still have access to quality healthcare.

These measures will fund nursing home safety, elder abuse enforcement, lifesaving prescription drugs, and home care that helps low-income seniors remain independent.

Measures 66 and 67 will help those looking for work by removing taxes on their 2009 unemployment benefits, preserve our communities by maintaining basic funding for essential services like schools, health care, and public safety, and protect the middle class as they struggle to make ends meet.

We need to vote yes in January to help protect access to healthcare for Oregonians in need.

Join Oregonians for Health Security in voting YES on Measures 66 and 67.

(This information furnished by Jessica Stevens, Oregonians for Health Security.)

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Argument in Favor

So, who will actually pay more under Measures 66 and 67?

If your family makes less than \$250,000 per year, you won't pay a penny more.

Even if you are fortunate enough to earn more than that as a family, the nominal increase will only apply to those dollars earned ABOVE the first \$250,000. In other words, if your earnings are \$260K, your increase would be approximately \$180.

A couple that brings home over \$21,600 a month would be asked to pay an additional \$15 a month.

These measures are reasonable when you look at the real facts.

Measures 66 and 67 will protect middle-class families.

These measures will protect jobs in Oregon when we need them most.

Don't be fooled by the scare tactics employed by the opponents. The well-funded corporate lobbyists opposing these measures want you to believe that you will suffer unspeakable harm with a new burden of excessive tax.

Most Oregonians will pay no additional taxes. These measures only raise taxes on corporations (most of whom have been paying \$10 a year in income taxes) and households that make more than \$250,000.

Legislators elected to the state legislature in 2008 faced a difficult task. Facing a state budget crisis further crippled by a sagging economy nationally, legislators sought to find a budget solution that would be FAIR to Oregonians and save critical jobs and services in education, public safety and health care.

This is a good solution.

This is a fair solution.

Democratic Party of Multnomah County

(This information furnished by Susan Silodor, Democratic Party of Multnomah County.)

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Argument in Favor

Measures 66 and 67 Save Jobs and Protect Families.

Join Family Child Care Providers. Vote YES on Measures 66 and 67!

With Oregon's economy in crisis, now more than ever we need critical services like Oregon's Employment Related Day Care Program.

As a family childcare provider, I have seen firsthand how this program supports families by helping low-income working Oregonians pay for child care. And the ability to access affordable child care often makes the difference between being able to keep a job, and losing a job that parents desperately need in order to make ends meet.

Voting "no" on Measures 66 and 67 would cost jobs in two ways:

1. Family child care providers would lose their jobs, because they would no longer be able to afford to provide childcare at a reduced rate to families in need;
2. The hard-working parents who rely on these family child care providers would be faced with a terrible choice: give up their job or put their children at risk.

That's why Oregon's family child care providers urge you to vote YES on Measures 66 and 67.

Programs like this one help hard working Oregonians keep their jobs and continue contributing to our economic recovery, while also ensuring that children are protected, nurtured and well cared for.

The results speak for themselves:

- 3,500 low-income families with young children receive proper child care.
- 1,800 jobs saved because parents can go to work safe in the knowledge that their children are well-cared for.

Big corporations and rich CEOs will try to make this issue complicated, but it is really quite simple: should corporations and the rich finally pay their fair share and contribute to critical services that help keep children safe and parents in the workplace?

For our sake, for our children's sake, for Oregon's families' sake, please join family childcare providers like me in voting YES!

Sandra Araujo
Family Childcare Worker

(This information furnished by Arthur Towers, SEIU Local 503.)

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Argument in Favor

Small Business Owners Urge a Yes Vote on Ballot Measures 66 and 67

For years, our family has owned a small business in Douglas County. Small businesses are the backbone of Oregon's economy. We need to give small, local business owners the support and opportunities they need to be successful. That's why we will be voting Yes on Measures 66 and 67.

Measures 66 and 67 protect small business.

93% of small business owners in Oregon will not pay a dime more in personal income taxes under these measures. What the measures will provide for our local communities are good schools, access to health care and safe neighborhoods. These are the very things small businesses need to thrive, especially in a tough economy.

Measures 66 and 67 stop large corporations from getting away with paying just \$10 a year in taxes.

Oregon families and small businesses have been shouldering the burden of paying for our schools, health care and public safety services. In fact, the taxes we pay provide nearly 95% of the funding for the services we all rely on. At the same time, two-thirds of corporations doing business in Oregon are paying just \$10 a year in taxes. The average Oregon family pays more than 300 corporations pay in income taxes all put together.

Measures 66 and 67 protect our schools and help keep our kids safe.

In addition to owning and running a small business, I am also a special education teacher in a juvenile detention center in Roseburg. Every day I witness heart-wrenching stories of the challenges my kids and their families face. Measures 66 and 67 protect funding for education and services that keep families and kids off drugs and away from crime.

Help Protect Small Businesses and Kids Vote Yes on Measures 66 and 67

Wicker Works
M. Robina Malone – owner
(small business)

(This information furnished by Mary Robina Malone, Wicker Works.)

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Argument in Favor

Small Business Owners Urge a Yes Vote on Measures 66 and 67

"These measures are necessary to fund vital services when we need them most. I live and do business in Oregon because we value our schools, universities, and basic services. These are the things that allow businesses to thrive, young entrepreneurs to flourish, and big new ideas to develop. We must continue to protect our priorities, and that's why I'm voting YES."

**John Mullin, President
Amallegory Productions, Inc.
Portland, Oregon**

"Measures 66 and 67 are the right move for our economy. In order for the state to get back on our feet, we'll need to protect jobs and basic services here in Oregon. These measures will make sure that middle class families and small businesses aren't carrying the burden of this recession."

**Bill Dickey, Co-owner
Witham & Dickey
Portland, Oregon**

"For Oregon to thrive, we need to offer businesses a well-trained workforce and **provide our kids the tools to win the good paying jobs of tomorrow**. It's both irresponsible and shortsighted to keep cutting education funding. That's why I'm voting yes on Measures 66 and 67."

**Albee Kara, President
Faster Connections, Inc.
Portland, Oregon**

(This information furnished by John Mullin, Amallegory Productions Inc.)

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Argument in Favor

As an employee of the Oregon Youth Authority, I know firsthand the stakes that are on the line with these ballot measures, both for troubled kids and for all of our communities.

I'm supporting a Yes vote on these measures, because our communities cannot afford to turn our backs on the young people in our communities who need our help the most.

From Pendleton to Hillsboro to Medford, communities around Oregon struggle with gang activity and youth violence. OYA staff and community partners work with youth who have been involved in gangs. It's our job to make sure these kids make a healthy transition back into their communities, reducing gang violence.

Our programs are affected doubly by the economic crisis. The downturn creates an environment where more youth are at risk for becoming involved with gangs and violent behaviors. At the same time, the economic crisis threatens the resources we need to provide these services.

Measures 66 and 67 will help prevent closures of multiple OYA facilities and elimination of beds around the state. At these facilities, my colleagues and I work to ensure public safety and provide accountability and reformation opportunities to youth who represent an unacceptable risk in the community.

Our communities can't afford to lose the vital services that OYA provides. Voting Yes to protect vital services will help keep more and more youth from turning to the streets and a life of crime.

I'm urging you to join me in voting YES on Measures 66 and 67, so we can continue to protect our communities and give troubled kids a second chance at a healthy, crime-free life.

Franklin Ron Weaver
Multicultural Services Coordinator
Oregon Youth Authority

(This information furnished by Arthur Towers, SEIU Local 503.)

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Argument in Favor

**Vote Yes on Measures 66 and 67
Protect Oregon's Most Vulnerable Citizens
Support Local Jobs
Protect Oregon's Economy**

As nursing home owners and operators who provide high quality services to seniors and families in our communities, we support Measures 66 and 67.

Our businesses provide vital services that allow older Oregonians to live safely and with dignity, independence, and respect. We also provide good jobs for 600 Oregonians.

Across the state, other senior care professionals employ over 30,000 Oregonians in good paying jobs. These employers and employees are vital parts of our local economy, creating economic activity that helps other local businesses.

Measures 66 and 67 will help make sure seniors get the high quality care and services they need and provide good-paying jobs for health care professionals and caregivers.

These measures do what's right in difficult economic times – they protect older Oregonians and their families who have been victims of the economy and help put Oregon on a path to recovery.

Please join us in voting yes on Measures 66 and 67. **It's the right thing to do for our seniors, for Oregon families and for our economy.**

Dan Gregory, Owner
WestWind Enhanced Care in Medford

Mike Hudman, President
Gateway Living and Gateway Gardens in Springfield and Eugene

Mark Kinkade, Vice President
Gateway Living and Gateway Gardens in Springfield and Eugene

Todd Woollard, CEO
Woollard Ipsen Management LLC in Coos, Jackson and Josephine Counties

(This information furnished by Lauren Rhoades, Oregon Health Care Association.)

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Argument in Favor

It's time to level the playing field. Oregon's working and middle-class families

urge a Yes Vote on Measures 66 and 67.

Measures 66 and 67 will protect:

- Oregon jobs
- Oregon families
- Oregon communities.

Right now, while working and middle-class families are struggling just to make ends meet in this recession, large out-of-state corporations who make millions of dollars in Oregon are paying just \$10 a year in income taxes.

The recession may continue, and many more people could lose their jobs. Many of the unemployed could have trouble finding new livelihoods, particularly if they are over forty years old. These measures will protect the basic services and keep the burden from being shifted to those who can least afford it.

Supporting public services provides a critical and minimal safety net to those who are already stressed and using all their available resources. We need to look after each other.

These measures will help protect Oregon jobs and are necessary preserve the critical services that are needed now more than ever. These measures will help those who've been hurt the most by this recession by protecting vital services and removing taxes on the first \$2,400 in unemployment benefits.

66 and 67 will start to hold corporations accountable by making sure that corporations are paying more than \$10 a year in income taxes and asking for those who've benefited most from our state to contribute just a bit more.

The measures protect services that we all depend on. By voting YES on 66 and 67, we'll be keeping our communities safe and making it clear that **corporate greed is NOT an Oregon value.**

Join in Voting YES to protect Oregon's future.

Central Oregon Jobs with Justice

Eugene Springfield Solidarity Network/Jobs with Justice

Mid-Willamette Valley Jobs with Justice

Portland Jobs with Justice

Southern Oregon Jobs with Justice

(This information furnished by Brenda Sifuentez, Portland Jobs with Justice.)

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Argument in Favor

Voting Yes is the Right Thing to Do for Those in Need

CareOregon urges a Yes Vote on 66 and 67 to protect the victims of this recession.

These measures do what's right in difficult economic times – they protect families who have been victims of the economy and help put Oregon on the road to recovery.

As the recession has deepened, more and more families have found themselves in need. How we respond to this crisis will be a test of who we are as a people.

CareOregon believes that Measures 66 and 67 are the fair way to fund necessary and vital services at a time when we need them most. In our greatest time of need, we believe Oregonians should come together to protect those hit hardest—uninsured children, seniors, and struggling families.

Here's just one example: the measures fund nursing home safety, elder abuse enforcement, lifesaving prescription drugs, and home care that helps low-income seniors remain independent.

We need to vote **yes** in January to help Oregon protect our communities and maintain our values through these hard times.

Please join us in voting YES on Measures 66 and 67.

CareOregon is a not-for-profit organization committed to improving and protecting the health of low-income and vulnerable Oregonians.

(This information furnished by Martin Taylor, CareOregon.)

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Argument in Favor

**“Do justice, Love mercy, and Walk humbly with God.” (Micah 6:8)
Vote YES on Measures 66 & 67**

The Oregon Center for Christian Values (OCCV) is dedicated to advocating for public policies in Oregon addressing care for the poor, the oppressed, the sick, and the environment that are biblically grounded and reflect the values of Jesus Christ.

Do JUSTICE

In a just society, Scripture states that those who have abundant resources are responsible (Luke 12:48) to allocate what God has given them to those who are poor and suffering... and those who may depend on the mercy of others (Leviticus 19:9-10; Leviticus 25).

Voting YES will protect an estimated \$1 billion that will support:

- **Unemployed and underemployed who rely on temporary assistance for needy families, food stamps and other programs**
- **Health care for children and low-income adults**
- **Seniors and the disabled who depend on state in-home care programs**

Love MERCY

Jesus said to demonstrate mercy to children, the disabled, broken, hurting, sick, and poor, in both His words and actions (Luke 4:18-19). In the story of the Good Samaritan (Luke 10:25-37), Jesus asked, “[who] do you think was a neighbor to the man who fell into the hands of robbers?” The expert of the law replied, “The one who had mercy on him.” Jesus told him, “Go and do likewise.”

Voting YES will show mercy to our neighbors by supporting:

- **Oregon's children, youth, teachers, and programs in K-12 education**
- **College students who depend on affordable higher education**
- **Public safety in our communities**

Walk HUMBLY with God

In humbling ourselves to serve the humble, we reflect God's attributes (Proverbs 29:7; Philippians 2:1-8) as we love our neighbor.

Our reflection on Scripture and examination of Oregon's current fiscal situation and tax structure have led us to support Measures 66 and 67. We humbly invite you to join Oregon Center for Christian Values in voting **YES on Measures 66 and 67.**

(This information furnished by Stephanie Mathis, Oregon Center for Christian Values.)

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Argument in Favor

**Measures 66 and 67
Important for Oregon, Critical For Rural Oregon**

At Northwoods Nursery, we know that our state's rural counties have been hit especially hard by the economic crisis. Measures 66 and 67 are necessary to protect the services our communities—and our small businesses—depend on.

Measures 66 and 67 Protect Jobs

By voting “Yes” on Measures 66 and 67, we will fund the vital services that all Oregonians depend on, and that are critical to protecting the health of our citizens and the economic future of Oregon's rural communities.

Schools, senior care, assisted living facilities, and community colleges provide both important services and needed jobs. In rural communities like mine, these are among the largest employers.

By voting “Yes” on these measures, we will protect the education and training that we need to move Oregon forward. Our business needs qualified employees and these measures protect class sizes, keep tuition stable for higher education, and maintain access to on-the-job and vocational training programs through Oregon's community colleges.

Measures 66 and 67 Protect Our Nurseries and Farms

Nursery owners and farmers in Oregon depend on Oregon State University's Agricultural Experiment Stations and the Extension Service, which are protected by Measures 66 and 67. The Department of Agriculture's plant pest and disease control program is especially important to agricultural businesses and nurseries like Northwoods.

Please join me in Voting Yes on Measures 66 and 67

Jim Gilbert, owner
Northwoods Nursery/One Green World
Molalla, Oregon

(This information furnished by Jim Gilbert, Northwoods Nursery/One Green World.)

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Argument in Favor

**Oregonians Deserve Fair Taxes and Good Schools
Vote Yes on Measure 66**

Measure 66 is necessary to fund Oregon's schools, community colleges and other vital public services when we need them most.

Measure 66 makes our tax system fairer, and eases the burden on middle-class families by asking the rich to pay their fair share. For too long, Oregon's working and middle-class families have been shouldering too much of the tax burden. Measure 66 helps ensure that the richest households, flourishing even in this economy, pay their fair share for critical services like our children's schools.

Measure 66 protects Oregonians relying on community colleges for the training they need to get back on their feet. People who have lost jobs in the recession must build their skills to be competitive when the job market turns around. Community colleges are already strained by the increased demand for their services. Measure 66 will protect them from another round of huge cuts.

Measure 66 is a critical piece of a strong economic recovery. A strong economy depends on a high quality education system at all levels. Measure 66 will allow our education system to continue to serve our students as we rebuild our economy. That's the best way to achieve economic vitality.

Measure 66 helps those who need it most by providing a break for more than 270,000 unemployed Oregonians. People who have lost their jobs are struggling to provide basic necessities like food and shelter for their families. Measure 66 helps these families by removing taxes on the first \$2400 of unemployment benefits received in 2009.

The 33,000 members of the American Federation of Teachers in Oregon know both a vital economy and people depend on a high quality education.

Vote Yes on Ballot Measure 66

Oregon School Employees Association

American Federation of Teachers - Oregon

(This information furnished by Robert A. Wagner, American Federation of Teachers - Oregon.)

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Argument in Favor

**Oregon's Home Care Workers Ask You to Vote Yes
on Measures 66 and 67**

My name is Herlinda Breitenstein. I live in Independence, OR and I'm a homecare worker. I'm part of a trained workforce of caregivers who serve thousands of Oregon families and seniors every day.

Frontline caregivers, like myself, are extremely committed to the work that we do and to those we care for. We do for them what they can no longer do for themselves, enabling our clients to live in their own homes.

In-home care gives the elderly and people with disabilities a greater sense of dignity and independence, better access to family and friends, and the peace of mind that comes with attentive and affordable care in safe, familiar environments.

And in-home care is less costly than institutional care, saving taxpayer dollars.

That's why I urge you to vote YES on Measures 66 and 67, in order to preserve the critical homecare services Oregon's most vulnerable, seniors, and the disabled depend on.

Not only is state funding in jeopardy if these measures fail, but we could lose hundreds of millions of dollars in federal matching funds that help pay for Medicaid and other federal money that supports Oregon's in-home care. Instead of helping to save jobs and preserve critical services in Oregon, these federal dollars would instead go to other states, like California or Idaho.

Voting YES on Measures 66 and 67 is the right thing to do. These measures are a good solution to protecting critical services for those most in need, because they simply ensure that everyone – including big corporations – is paying their fair share.

As one of 10,000 home health care workers in Oregon who is on the frontlines every day working to make the lives of seniors and those with disabilities better, I urge you to vote YES on Measures 66 and 67.

Herlinda Breitenstein
Homecare Worker

(This information furnished by Arthur Towers, SEIU Local 503.)

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Argument in Favor**Small Businesses For 66 and 67**

As business owners and community leaders, we recognized the importance of funding vital services at a time when Oregonians need them most.

Measures 66 and 67 are the right thing to do.

These measures do what's right in difficult economic times – they protect families who have been victims of the economy and help put Oregon on a path to recovery. Measures 66 and 67 preserve funding for education, healthcare, and job training for Oregonians.

Our economy cannot afford cuts to schools and higher education, undermining our public education system. Skilled workers and a strong educational system are essential to attracting business investment in Oregon. As Oregon's economy begins to rebound, we need to support local businesses by investing in education and workforce training.

A Yes Vote on Measures 66 and 67 protect funding for our schools and support a healthy economy.

In order for Oregon to thrive, we need to offer businesses a well-trained workforce, and provide our kids the tools to win the good paying jobs of tomorrow.

Oregon's young people, entrepreneurs and start-up companies cannot succeed in a state that does not provide good schools, safe communities and basic services.

Measures 66 and 67 protect the services businesses need most.

By voting yes on Measures 66 and 67 we protect the very things Oregon's businesses count on – a strong public education system and a public safety system that keeps neighborhoods and business districts safe.

Please join us in voting Yes on Measures 66 and 67.

Mike Roach, Co-Owner
Paloma Clothing
Hillsdale, Oregon

Kim Osgood, Co-Owner
Paloma Clothing
Hillsdale, Oregon

David L. Vernier, CEO, Vernier Software & Technology
Beaverton, Oregon

Brian Setzler, CPA - Owner
TriLibrium
Portland, Oregon

(This information furnished by Mike Roach, Co-Owner, Paloma Clothing.)

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Argument in Favor

From The Gospel According to St. Luke, chapter eighteen:

- 22 Now when Jesus heard these things, he said unto him, Yet lackest thou one thing: sell all that thou hast, and distribute unto the poor, and thou shalt have treasure in heaven: and come, follow me.
- 23 And when he heard this, he was very sorrowful: for he was very rich.

(This information furnished by James Allen Marshall.)

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Argument in Favor

Measure 66 creates a minor tax increase on personal household taxable income greater than \$250,000 (individual taxable income greater than \$125,000). This tax increase was put into place by your legislators this past summer to balance Oregon's state budget. The Association of Engineering Employees Political Action Committee strongly urges you to vote in favor of this tax to support education, health care and public safety and preserve federal matching money.

(This information furnished by Evan Burroughs, Treasurer, Association of Engineering Employees Political Action Committee.)

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Argument in Favor

Common Cause Oregon is neutral on Measures 66 and 67, but is tracking campaign contributions.

The two chief petitioner committees that collected signatures to qualify Measures 66 and 67 raised \$960,196 as reported by the signature turn-in deadline of September 25. Most of this money came from two political committees. Oregonians Against Job-Killing Taxes gave 64 percent or \$610,072, while Taxpayer Defense Fund gave \$194,280 or 20 percent of total chief petitioner fundraising.

The largest single donation to Oregonians Against Job-Killing Taxes was \$100,000 from Oregon Bankers Association. Associated Oregon Industries and its political committee gave \$125,300, Weyerhaeuser gave \$51,194, Common Sense for Oregon, Inc. gave \$50,000 and Roseburg Forest Products gave \$45,000.

The top two donors to Taxpayer Defense Fund were Nevada-based Loren Parks, who gave \$75,000, and \$22,752 from FreedomWorks, Inc. in Washington, D.C. These contributions comprised 51 percent of Taxpayer Defense Funds total fundraising of \$190,446.

Detailed charts on the contributions to qualify Measures 66

and 67 are available at www.commoncause.org/oregon at the research center.

In mid-November, when this statement was prepared, "yes" and "no" campaign money was just starting to flow so the following contribution information is only preliminary.

The top three donors to Oregonians Against Job-Killing Taxes after the signature turn-in deadline through mid-November were \$50,460 from Associated General Contractors of America, \$25,700 from the Oregon Restaurant Association and its affiliated political committee, and \$17,900 from the Portland Business Alliance and its political committee.

The top three donors to Vote Yes for Oregon, as reported through mid-November, were \$75,000 from the Oregon Public Employees Union, SEIU Local 503, \$50,000 from the American Federation of Teachers-Oregon Issue PAC, and \$25,000 from the Oregon Health Care Association.

Updated "yes" and "no" campaign contribution information will be at www.commoncause.org/oregon at the research center when you receive your Voters' Pamphlet. Common Cause Oregon appreciates your interest in "following the money" in these ballot measure campaigns.

(This information furnished by Janice Thompson, Common Cause Oregon.)

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Argument in Favor

Vote Yes on Measures 66 and 67

Ecumenical Ministries of Oregon Supports Making the Tax System Fairer for Working and Middle-Class Families

As a voice for many in the faith community and as a provider of social services, we add our support to Measures 66 and 67. We all have a solemn responsibility to care for those who cannot do so for themselves, especially in challenging economic times like these. We believe it is fair and just to ask corporations and the most prosperous Oregonians to do their part in helping us through these tough times.

Those of us who operate faith-based charities and non-profit organizations know that we cannot meet the needs that exist in Oregon without a strong government role in providing health care, affordable housing, job training and other services that provide hope and opportunity. Support from private donors and business partners do not provide enough resources to serve all of society's most vulnerable populations. **We need all of us to come together to ensure a healthy and prosperous future for all Oregonians.**

Ballot Measures 66 and 67 help protect the most vulnerable Oregonians and secure adequate funding for public education, health care and public safety programs. The national economic crisis has had a profound impact on all of us. But it has hit society's most vulnerable – the working poor, seniors and children – particularly hard.

Measures 66 and 67 protect services like early childhood education, residential care for seniors, Oregon Project Independence, and health care for working families. They also help to provide the solid foundation for quality public education that all of our children deserve.

We urge you to Vote Yes on Measures 66 and 67—the tax fairness package that secures Oregon's future and protects those in need.

Join with Ecumenical Ministries of Oregon and faith leaders in voting Yes on Ballot Measures 66 and 67.

For more information on EMO's positions on ballot measures, go to www.emoregon.org.

(This information furnished by Kevin Finney, Public Policy Director, Ecumenical Ministries of Oregon.)

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Argument in Favor

Measure 66 is a step toward balance when we need it most

Only 2.5% of filers (households above \$250,000) will see any increase in their taxes. But more than 270,000 struggling Oregonians will get a tax break.

Why is Oregon such a special place? Because we care about each other. We care about our parents, our children and our entire community. That's why we need to invest in their future, by voting YES on Measure 66.

To pay for the public structures that serve and protect us all, we need to restore balance to our tax system. Wealthy Oregonians currently pay a smaller percent of their income in taxes than all other taxpayers, especially lower-income Oregonians. Families with taxable income of less than \$250,000 (\$125,000 for individuals) will not see their income tax change one penny.

At the same time, unemployed Oregonians will get a tax cut. The first \$2,400 in benefits for the unemployed will be exempt from state taxation in 2009, providing tax relief for over 270,000 Oregonians who have been affected by the recession.

Measure 66 will begin to make Oregon's taxes fairer for working and middle-class families, who now pay more of their income than wealthiest Oregonians.

Measure 66 is fair. It is necessary. And it is the right thing to do.

Join **Tax Fairness Oregon** in voting YES on Measure 66.

To find out more, visit www.TaxFairnessOregon.org.

(This information furnished by Jody Wisner, Tax Fairness Oregon.)

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Argument in Favor

WORKING FAMILIES SUPPORT MEASURES 66 & 67

The 7,000-plus members of SEIU Local 49 are health care workers who transport patients, cook meals, draw blood, clean hospital rooms, provide emergency care and answer patient calls; we are janitors who keep our schools, universities, airports, sport facilities and downtown buildings clean and safe.

We work hard every day to earn a living and provide for our families. We pay our taxes and support our local communities.

But too many Oregon corporations are not paying their fair share.

Last year, the average Oregon family of four paid over \$3,000 in taxes, but more than two-thirds of corporations doing business in Oregon paid just \$10 in the corporate minimum tax.

That's not fair for working families.

Measures 66 and 67 will protect almost \$1 billion in funding for the services working families need. By raising the corporate minimum and the tax rates on households with income above \$250,000, we can preserve essential services like K-12 education, in-home care for seniors, and the Oregon Health Plan.

The working families of SEIU Local 49 urge you to VOTE YES to make taxes more fair and protect essential services.

(This information furnished by Felisa Hagins, SEIU Local 49.)

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Argument in Favor

Now is the time to protect Oregon's critical services.

Measures 66 and 67 are simple. They protect about \$1 billion in funding for schools, healthcare, and public safety by raising the \$10 corporate minimum income tax (for the first time since 1931) to \$150 and raising the marginal tax rate on households that earn more than \$250,000.

These measures are vital to protecting the essential services that all vibrant communities depend on: good schools, quality health and senior care, and the safety of our families and homes. These three areas make up more than 90 percent of the state's general fund budget. A small but critical portion of these revenues will also go to state and local planning services that help keep Oregon's economy moving and promote our unique quality of life. The money generated by these measures has already been budgeted, so failure of these measures would directly cause huge cutbacks in education, public safety, health-care and other services, such as community planning.

By voting YES on these measures in January, you will ensure continued state assistance for important local job-producing functions, including planning for and construction of state and local transportation projects, planning for economic recovery and continued efficient and cost-effective permitting. Furthermore, nearly \$1 billion will continue to circulate in Oregon's economy, which will be spent at local businesses and will help Oregon on the path to economic recovery.

Make your voice be heard by voting YES on Measures 66 and 67 to protect what makes our communities special.

Mission of the Oregon Chapter of the American Planning Association includes promoting the art and science of planning, promoting sustainable development objectives through comprehensive planning for economic development, social and environmental objectives, fostering social and environmental equity, and advocating for every citizen's opportunity to participate.

American Planning Association, Oregon Chapter

(This information furnished by Jeannine Rustad, American Planning Association, Oregon Chapter.)

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Argument in Favor

**Join Empower Oregon in Voting Yes
To Protect Services for Oregon's Most Vulnerable**

Empower Oregon is a group of workers dedicated to providing quality human services and opportunities to live with independence and dignity for the individuals we serve: People with mental, emotional or behavioral disorders; adults with developmental disabilities; individuals struggling to overcome substance abuse addictions and people who are homeless. The essential services we provide help our clients become healthier, more productive members of our community.

Measures 66 and 67 are necessary to fund these critical services to Oregonians who need them most. Oregonians with mental illness, addiction, developmental disabilities or who are experiencing homelessness count on state funding and services that Measure 66 and 67 provide. These services help many Oregonians live with the independence and dignity they deserve.

At the same time, Wall Street banks and credit card companies have taken billions in federal bailout dollars, yet thanks to the \$10 dollar minimum, one customer pays more in overdraft fees and outrageous credit card finance charges than these corporations pay in Oregon taxes.

While our share of taxes keep going up, most corporations still pay only \$10 dollars – the same amount they’ve paid since 1931. It’s no wonder middle-class families think they’re paying too much. The average Oregon family now pays more income taxes than 300 corporations pay, all put together.

These measures do what’s right in difficult economic times – They protect families who have been victims of the economy and help put Oregon – and Oregon’s most vulnerable – on a path to recovery. Measures 66 and 67 eliminate taxes on unemployment benefits, preserve funding for education and health care, and other vital services– the services needed most by those hit hardest by the economic crisis.

Please join us in voting YES on Measures 66 and 67.

Find out more at www.empoweroregon.org.

(This information furnished by Meghan Moyer, Empower Oregon.)

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Argument in Favor

**Do you care about Oregon’s natural legacy?
Vote YES on Measures 66 and 67!**

The Oregon Conservation Network is a coalition of **more than 40 conservation groups** around the state that works to pass laws that provide a legacy of clean air and water and protect our land and economy for future generations. Together, we represent more than 200,000 Oregonians who agree that conservation is an Oregon priority.

As Oregonians, we have a state to be proud of: Abundant farmland, lush forests, pristine public beaches, clean rivers, and special places that provide fish and wildlife habitat as well as some of the most beautiful and diverse recreation in the nation.

Oregon has a history of protecting what makes our state special. **Measures 66 and 67 will help preserve Oregon’s unique quality of life for future generations.**

Measures 66 and 67 will protect funding for critical programs that will help preserve a natural legacy we can pass on to our children and grandchildren. **This includes programs that monitor air quality and keep our waters free of toxic chemicals.**

In addition, without Measures 66 and 67, programs that encourage investment in local, clean energy could be eliminated entirely. **At a time when Oregon needs stable jobs and energy independence, we can’t afford to go backward.**

Voting YES on Measures 66 and 67 is the responsible thing to do for our families.

Measures 66 and 67 ask corporations and Oregon’s richest 2% to pay their fair share for the services we all benefit from. **Most big corporations in Oregon pay only the minimum \$10 corporate tax**, which hasn’t been raised since the 1930s. That’s just not fair.

Protect Oregon.

Join the Oregon Conservation Network in voting YES on 66 and 67.

Paid for by the following OCN member groups:

Climate Solutions	Oregon Environmental Council
Confluence Consulting	Oregon League of Conservation Voters
Friends of the Columbia Gorge	Sierra Club
Friends of Mount Hood	WaterWatch of Oregon

(This information furnished by Katy Daily, Oregon Conservation Network.)

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Argument in Favor

As financial advisors in the western United States, it’s our job to help our clients maintain good access to the capital markets and to help them find the best possible financial solutions. We work with our clients to assess the long-term financial strength of their organizations arising from a sound financial strategy.

We’ve taken that same approach to analyzing these ballot measures, and we think the choice is clear: **Voting Yes on Measures 66 and 67 is the right thing to do for Oregon’s economy in these tough times.**

The health and prosperity of Oregon depends on the smart investments we make today. If we want to compete in the global marketplace of tomorrow, we must make decisions today that protect our investment in education, from K12 through community colleges and universities.

Voting Yes on Measures 66 and 67 will protect Oregon’s education, including job training and higher education, when we need it most.

Oregon’s small businesses depend on a well-trained, educated workforce. Large businesses depend on basic services in order to keep their doors open. The investments we make in Measures 66 and 67 will pay off dividends for Oregon’s economy.

As business owners, we believe that we are most successful when we are engaged, committed members of the communities we serve. We’re supporting these measures because they are the right thing to do, because they are necessary to fund critical services, and because they are a smart investment in the future of our state. Please join us and other Oregon businesses in voting YES on Measures 66 and 67.

Sincerely,

Patrick Clancy, Managing Member
Western Financial Group
Lake Oswego, Oregon

(This information furnished by Patrick Clancy, Western Financial Group.)

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Argument in Favor

Vote Yes on Ballot Measures 66 and 67 to give everyone in Oregon a chance at a better future.

Across the state, Oregon’s 17 community colleges provide opportunity for people to get the training and skills they need to get back to work. Today, 350,000 Oregonians receive education and vital skills training through their local community college.

A Yes Vote on Measures 66 and 67 will help give displaced workers a second chance, by getting them the training and education they need to get back into the workplace and provide for their families.

Now more than ever, Oregonians are relying on community colleges. This year alone, community college enrollment has jumped by 10%, adding nearly 44,000 students.

Measures 66 and 67 will ensure that every student has access to an affordable education.

If Measures 66 and 67 were to fail, Oregon’s community colleges would be faced with untenable choices. Eliminate programs. Deny students. Close campuses. With the economy just beginning to improve, we can’t afford those cuts.

Voting Yes on Measures 66 and 67 will help avoid hefty tuition increases, cuts to course offerings, and massive layoffs of instructors and staff.

Community colleges bolster the economy by training students in skills that local businesses need. As Oregon strives to meet the challenges and opportunities of the global economy, a strong community college system is crucial to deliver a highly skilled, well-trained workforce.

Measures 66 and 67 will provide Oregon the well-trained workforce needed for our economy to recover and grow.

Help Oregonians Find Work and Provide for their Families.

Vote Yes on Measures 66 and 67!

Chuck Clemans, member Clackamas Community College Board
Dr. Ernest R. Keller - Member Columbia Gorge Community College Board

Beverly Russell, Board Chair, Mt. Hood Community College Board of Education

Marilyn Lane, Clatsop Community College Board Chair
(This information furnished by Chuck Clemans.)

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Argument in Favor

A Message From Attorney General John Kroger

When I fill out my ballot in January, I will be voting yes on Measures 66 and 67. The reason is simple: **public safety**.

As Attorney General, my highest priority is fighting crime. If these measures do not pass, the legislature will have to make significant cuts to public safety (along with health care and education) in order to balance the state budget.

Those cuts would likely include a major reduction in number of state troopers on the road. This would be particularly dangerous in rural Oregon, where troopers are often our first responders to crime scenes and accidents.

The cuts would also result in the early release of large numbers of prisoners from our prison system. Early release of criminals—arbitrarily cutting their sentences—because we cannot fund our corrections system is a step in the wrong direction.

Because recidivism rates are high, many released prisoners will commit new crimes—ones we would have prevented if the criminals were still behind bars. It also sends a horrible signal to criminals when we ignore their original sentence and let them out early. Under our system of law, a judge's sentence should be respected.

For these reasons, I will vote yes on 66 and 67.

John R. Kroger
Attorney General

(This information furnished by John R. Kroger.)

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Argument in Favor

Don't believe the scare tactics.

Vote YES to Protect Oregon's Seniors.

This recession has been tough on all of us, but the pain has been felt especially deeply by Oregon's seniors who live on fixed incomes. The crisis means many of us are forced to make

unthinkable decisions, like choosing between paying for life-saving medication and paying for food.

Measures 66 and 67 will protect seniors by preserving the basic services we need in these tough times, including:

- Nursing home safety
- Elder abuse enforcement
- Lifesaving prescription drugs
- Affordable health care
- Home care that helps low-income seniors remain independent

If your family earns less than \$250,000 a year, you won't pay a single penny more.

These measures are designed to protect middle class families and seniors on fixed incomes. Only those who can afford to do so will pay more, like corporations and rich households who are still doing well in this economy.

Most Oregonians—especially senior citizens—won't see any increase in our taxes under these measures.

Voting YES on Measures 66 and 67 is the right thing to do. Together we can ensure that Oregon's most vulnerable citizens aren't hurt even more by this recession.

Don't believe the scare tactics.

Trust the groups you know and vote YES.

**Oregon State Council for Retired Citizens
United Seniors of Oregon
Save Oregon Seniors**

(This information furnished by Dr. Jim Davis, Oregon State Council for Retired Citizens.)

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Argument in Favor

**The Oregon AFL-CIO is Oregon's strong voice for the middle class.
We urge you to vote YES on Measures 66 and 67.**

The unions of the Oregon AFL-CIO represent over 225,000 middle class Oregonians from every part of the state. And it is the middle class that will benefit with a YES vote on Measures 66 & 67.

A recent study showed that CEO pay has grown to 364 times higher than what the average American makes, the widest gap in the world by far.

And while the middle class shrinks, bonuses and bailouts go to Wall Street Banks, credit card companies, their CEOs and lobbyists--those who created this recession in the first place. Here in Oregon, thanks to the \$10 minimum, **one customer pays more in overdraft fees and outrageous credit card finance charges than these corporations pay in Oregon taxes.**

The rich get tax breaks and corporations pay only \$10, the same amount they've paid since 1931.

It's no wonder middle class families think they're paying too much. **The average Oregon family now pays more income taxes than 300 corporations pay... combined.**

By passing Measures 66 and 67, we can finally begin to make it right.

Measures 66 and 67 are simple. They:

- Finally raise the corporate minimum tax of \$10;
- Tax the richest households making over \$250,000 a year;
- Provide immediate tax relief for 270,000 unemployed Oregonians;
- Fund the education and job training that will get our economy back on track.

If your family earns less than \$250,000 dollars a year, you won't pay a single penny more.

Voting YES will protect middle class families who have been hurt by the economy. Voting YES means a small, fair tax increase on the richest Oregonians and big corporations, and tax relief for 270,000 unemployed Oregonians.

Please vote YES on Measures 66 and 67.

www.oregonstrongvoice.com

(This information furnished by Tom Chamberlain, President, Oregon AFL-CIO.)

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Argument in Favor

A Yes Vote on Measures 66 and 67:

Necessary, and the Right Thing to Do

It's been a tough year for a lot of folks Oregon. As a local contractor in Bend, I have seen firsthand the impact of the national economic crisis.

The good news is a Yes Vote on Measures 66 and 67 can protect small businesses and middle-class families from being further victimized by the recession.

Small business owners have long understood that quality schools, access to health care and an effective public safety system are key to the success of local businesses.

Measures 66 and 67 protect about \$1 billion in funding for our schools and other essential services. Plus, they'll keep hundreds of millions of dollars circulating in Oregon—this money will be spent at Oregon businesses, putting us on the road back to economic recovery.

Measures 66 and 67 will help ensure that Oregon's students, from districts large and small, get the education they deserve.

As a parent and PTA volunteer, I know that strong schools are critical to our children's future and key to Oregon's economic recovery. For Oregon to thrive we need to offer businesses a well-trained workforce, and provide our kids the tools to win the good paying jobs of tomorrow.

These measures do what's right in difficult economic times.

The unemployment crisis has hit harder in rural counties like Deschutes than most places in the country. These measures protect families who have been victims of the economy and help put Oregon on a path to recovery. Measures 66 and 67 eliminate taxes on unemployment benefits, preserve funding for education and health care, and keep job training programs going at our local community colleges – the services needed most by those hit hardest by the economic crisis.

Please join me in standing up and voting Yes on measures 66 and 67.

Bart Mitchell, President
Deschutes Painting, Inc.
Bend, OR

(This information furnished by Bart Mitchell, Deschutes Painting, Inc.)

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Argument in Favor

Measures 66 and 67 Protect Oregon Schools

The 48,000 Teachers and Education Professionals of the Oregon Education Association Urge You to Vote "Yes"

The members of the Oregon Education Association are committed to assuring a quality public education for every student – from pre-Kindergarten to college. While we work hard every day to do more with less, we need Oregonians to stand with us in ensuring that our schools have the resources they need to help students achieve.

Measures 66 and 67 are both necessary and fair. They will help protect your local school's ability to keep class sizes manageable, preserve a full school year, and attract and retain the best teachers.

Here is how students in four districts across Oregon could be impacted if these measures were to fail:

- **Beaverton School District:** a cut of \$18.5 million – the equivalent of reducing the school year by nearly 19 days or laying off 223 teachers;
- **Salem-Keizer School District:** a cut of \$20.6 – the equivalent of laying off 249 teachers;
- **Bend-La Pine School District:** a \$7.6 million cut – the equivalent of laying off 92 teachers;
- **Roseburg Public Schools:** a \$6.1 million cut – the equivalent of laying off 73 teachers.

Oregon's schools cannot afford more teacher and school employee layoffs.

We can protect our classrooms and vital services and shift the burden away from middle-class families by asking corporations and the rich to pay their fair share.

For too long, middle-class and working Oregonians have been shouldering the burden of supporting our schools and other vital services. The average Oregon family pays \$3,100 a year in taxes, while two-thirds of corporations doing business in Oregon pay just \$10. It's time for a change!

Support Your Local School.

Join 48,000 teachers and education professionals in voting Yes on Measure 66 and 67

Gail Rasmussen
President
Oregon Education Association

(This information furnished by Gail Rasmussen, Oregon Education Association.)

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Argument in Favor

Oregon Fire Fighters and Police Urge a YES Vote on Measures 66 and 67

Measures 66 and 67 provide critical funding to keep our communities safe.

The security of our communities depends on fire fighters, local police, parole officers, sheriffs and state police working together to protect Oregon families. In order to curb crime and punish offenders, we need adequate funding for all facets of our integrated public safety system.

In difficult economic times, our communities see an increase in crime.

As Oregonians struggle to make ends meet, the last thing we can afford is to cut funding for the services that protect Oregonians, their families, businesses and homes.

Over 90% of the state budget goes to fund public safety, education and health care.

Without the money generated by Measures 66 and 67, Oregon would be forced to make harsh cuts, which could include:

- Losing 35 state troopers and criminal detectives, plus several of the dispatchers who ensure that police are able to quickly respond to emergencies;
- Fewer prison beds and more prison closures, which means more convicted felons on our streets;
- Making a bad situation worse, the failure of these measures means fewer parole and probation officials, making it harder to supervise sex offenders and meth dealers who are released into our communities.

Measures 66 and 67 are fair and necessary. They simply ask those who can most afford to pay a little more – the richest Oregonians and big corporations – to do their part to keep Oregon safe, secure and heading in the right direction.

Vote YES, to keep criminals in jail and our communities safe.

Join Fire Fighters and Police on the front lines of protecting Oregon families.

Vote YES on Measures 66 and 67.

Kelly Bach, President Oregon State Fire Fighters Council	Dan Weber, Pro Tem President Oregon Council of Police Associations
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(This information furnished by Kelly Bach, Oregon State Fire Fighters Council.)

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Argument in Favor

Small Business Owners Across the State Urge a Yes Vote on Measures 66 and 67

“For me, voting yes is a matter of my values. What kind of Oregon do I want for myself, my family and my business? The answer is simple. I want to live in the kind of Oregon that does **what’s right to preserve our unique quality of life, protects those hit hardest by the recession, and invests in our young people’s future** so they succeed in getting the good jobs of tomorrow.”

**Judi Tichenor, Owner
Educational Travel Services, Inc.
Portland, Oregon**

“It’s no wonder the middle class feel like they’re paying more than their fair share. While taxes keep going up for all of us, most corporations still pay only \$10—the same amount they’ve paid since 1931. When I learned that **the average family is paying more than 300 big corporations combined, I knew it was time for a change.** Passing these measures is the right thing to do.”

**Peter Braun, Owner
The Cobbler’s Bench
Bandon, Oregon**

“Business owners know that you don’t get something for nothing. Yet Wall Street banks, credit card companies and rich corporate CEOs have taken billions in federal bailout dollars, while they continue to pay just \$10 in Oregon taxes thanks to the \$10 minimum. **I’m voting yes on both measures because our schools and basic services are worth more than \$10 a year.**”

George Brown, Co-owner Kiva Grocery Eugene, Oregon	Melissa Brown, Co-owner Kiva Grocery Eugene, Oregon
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(This information furnished by Peter Braun, Owner, The Cobbler’s Bench.)

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Argument in Favor

Join the Vote Yes For Oregon coalition in voting YES

As educators, small business owners, healthcare providers, public safety officers, community organizations and advocates dedicated to doing what’s right in tough economic times, we urge you to vote Yes on Measures 66 and 67.

Protect Education, Health Care and Public Safety

- AARP Oregon
- The Addiction Counselor Certification Board of Oregon
- Adelante Mujeres
- Advocacy Coalition of Seniors and People with Disabilities
- Ainsworth United Church of Christ, Justice Commission
- Alliance for Democracy
- Amallegory Productions, Inc.
- American Association of University Professors – Portland State University (PSU-AAUP)
- American Association of University
- Women-Oregon (AAUW-Oregon)
- American Federation of Teachers – Oregon
- Association of Oregon Community Mental Health Programs
- Association of Oregon Faculties
- Basic Rights Oregon
- Benton County Democratic Central Committee
- Bus Project
- CareOregon
- Carpenters Local 247
- CAUSA Oregon
- Central Oregon Labor Council
- Children First for Oregon
- Christine Rains Graphic Design
- CJGraphix
- Coalition for a Healthy Oregon
- Coalition for a Livable Future
- The Cobbler’s Bench
- Columbia County Area Agency on Aging Advisory Council
- Communications Workers of America Local 7901
- Community Action Partnership of Oregon
- Community Action Team, Inc.
- Community Alliance of Tenants
- Community & Parents for Public Schools
- Confederation of Oregon School Administrators
- Cottage Grove Blackberry Pie Society
- Democratic Party of Clackamas County
- Democratic Party of Multnomah County
- Democratic Party of Oregon
- Deschutes County Democrats
- Deschutes Painting, Inc.
- Economic Justice Action Group of First Unitarian Church of Portland
- Ecumenical Ministries of Oregon
- Educational Travel Services, Inc.
- Elders in Action Commission
- Empower Oregon

To find out more and join the coalition, visit www.VoteYesForOregon.org

(This information furnished by Jessica Stevens, Campaign Manager, Vote Yes for Oregon.)

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Argument in Favor

Join the **Vote Yes For Oregon** coalition in voting **YES**

As educators, small business owners, healthcare providers, public safety officers, community organizations and advocates dedicated to doing what's right in tough economic times, we urge you to vote Yes on Measures 66 and 67.

Protect Education, Health Care and Public Safety

Faster Connections, Inc.
Full Access
Grant County Democratic Central Committee
Healthy Kids Learn Better Coalition
Human Services Coalition of Oregon
Impact Northwest
Justice & Witness Ministry Team, Central Pacific Conference, UCC
Juvenile Rights Project, Inc.
Kiva Grocery
La Ferme Noire Vineyards
League of Women Voters of Oregon
McMinnville Education Association
Marion County Democratic Party
Mid-Valley Health Care Advocates
Motel Del Rogue
Mt. Hood Community College Board of Education
NARAL Pro-Choice Oregon
National Alliance on Mental Illness Multnomah
National Alliance on Mental Illness of Oregon
National Association of Social Workers (NASW), Oregon Chapter
Neighborhood House
Nonprofit Association of Oregon, a program of TACS
Northwest Center for Educational Options (public charter schools)
Northwest Health Foundation
Northwoods Nursery/One Green World
OakTree Digital
ONE Voice for Child Care
Onward Oregon
Oregon Action
Oregon AFL-CIO
Oregon AFSCME Council 75
Oregon Alliance for Retired Americans
Oregon Association for the Education of Young Children
Oregon Board of Rabbis
Oregon Conservation Network
Oregon Consumer League
The Oregon Developmental Disabilities Coalition
Oregon Education Association
Oregon Environmental Council
Oregon Health Action Campaign
Oregon Health Care Association
Oregon League of Conservation Voters
Oregon New Sanctuary Movement

To find out more and join the coalition, visit www.VoteYesForOregon.org

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Argument in Favor

Join the **Vote Yes For Oregon** coalition in voting **YES**

As educators, small business owners, healthcare providers, public safety officers, community organizations and advocates dedicated to doing what's right in tough economic times, we urge you to vote Yes on Measures 66 and 67.

Protect Education, Health Care and Public Safety

Oregon Nurses Association
Oregon Opportunity Network
Oregon Primary Care Association
Oregon PTA
Oregon Public Health Association
Oregon Rehabilitation Association
Oregon Safe Schools and Communities Coalition
Oregon School Boards Association Board of Directors
Oregon School Employees Association
Oregon School-Based Health Care Network
Oregon State Council for Retired Citizens
Oregon State Fire Fighters Council
Oregon Student Nurses' Association
Oregon Wild
Oregon Wild Conservation Leaders Fund
Oregonians for Health Security
Our Oregon
Pacific Northwest Regional Council of Carpenters
Pacific Rainforest Wildlife Guardians
Paloma Clothing
Parkinson's Resources of Oregon
Partners for a Hunger-Free Oregon
Partnership for Safety and Justice
Pinosos y Campesinos Unidos del Noroeste (PCUN)
Planned Parenthood Advocates of Oregon
Portland Jobs with Justice
Portland Metro Chapter of the Pacific Green Party of Oregon
Rural Organizing Project
Save Oregon Seniors
SEIU Local 49
SEIU Local 503
Social Justice Council of First Unitarian Church
Southeast District Senior Advisory Council, Portland
Stand for Children
Strictly Organic Coffee Co.
Tax Fairness Oregon
United Seniors of Oregon
Upstream Public Health
Voz Hispana Causa Chavista
Wasco County Democratic Central Committee
Washington County Democratic Party
Witham & Dickey
Working America
Yamhill County Democrats

To find out more and join the coalition, visit www.VoteYesForOregon.org

(This information furnished by Jessica Stevens, Campaign Manager, Vote Yes for Oregon.)

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Argument in Favor

Yes on 66 and 67: The Right Thing to Do

The recession has hit Oregon hard. How we respond is a test of who we are as a people. These measures do what's right in difficult economic times—protect families and put Oregon on a path to recovery.

Together, we can preserve education and job training to get our economy back on track, and provide immediate relief for Oregonians who have lost their jobs and are looking for work.

Yes on 66 and 67: Protect Middle Class Families

Under these measures, if your family earns less than \$250,000 a year, you won't pay a single penny more. It's no wonder middle class families think they're already paying too much. The average Oregon family now pays more income taxes than 300 corporations pay—all put together.

Yes on 66 and 67: Preserve Schools, Senior Services and Safety

These measures help protect seniors, children and the unemployed, and avoid drastic cuts to health care, education and public safety.

Strong schools are critical to our children's future and our economic recovery. For Oregon to thrive, we must offer businesses a well-trained workforce, and provide our kids the tools to win the good-paying jobs of tomorrow.

Yes on 66 and 67: Let the Voters Decide Who Should Pay

For too long, special interest lobbyists have succeeded in getting their corporate clients off the hook for paying their fair share in taxes.

Wall Street banks and credit card companies have taken billions in federal bailout dollars. Yet thanks to the \$10 minimum, one customer pays more in overdraft fees and outrageous credit card finance charges than these corporations pay in Oregon taxes. **With Measures 66 and 67, you decide who should pay.**

Vote YES in January. Hold corporations and the rich accountable for paying their fair share. Protect our communities and our values through these difficult times.

It's the right thing to do.

www.VoteYesForOregon.org

VoteYes for Oregon

(This information furnished by Jessica Stevens, Vote Yes for Oregon.)

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Argument in Opposition

IT'S EASY TO GET CONFUSED. MAKE SURE YOU KNOW WHAT YOUR VOTE MEANS BEFORE YOU CAST YOUR BALLOT.

Unfortunately, it's all too easy to get confused about what it means to be for or against a referendum. Before you vote, please be sure to read the measures carefully and understand what the result of a "YES" and "NO" vote would be.

VOTE YES if you want to:

*Raise the \$10 corporate minimum income tax for the first time since 1931.

*Protect funding for our schools, public safety and social services.

*Cut taxes on unemployment benefits for hundreds of thousands of Oregonians.

*Make sure Oregon gets its share of federal matching funds to help pay for healthcare and social services during the recession – money that would otherwise go to other states instead of Oregon.

*Protect Oregon's middle-class families and small businesses while making sure that out-of-state corporations pay more than \$10 for doing business in Oregon.

VOTE NO if you want to:

*Keep the 1930s law that allows corporations to pay just \$10 a year in the corporate minimum income tax.

*Force additional cuts of nearly \$1 billion dollars from schools, public safety and essential services in a special February session of the legislature.

*Reject federal matching funds for Oregon's healthcare and social services.

*Make out-of-work Oregonians pay taxes on their unemployment benefits.

Our Oregon is a non-partisan non-profit organization dedicated to promoting economic and tax fairness for all Oregonians; protecting schools, public safety and healthcare; and stopping unfair giveaways and loopholes that shift the burden to the middle class.

(This information furnished by Kevin Looper, Our Oregon.)

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Argument in Opposition**Measure 66 is harmful to Oregon farmers.**

Five generations of our family have worked at our Tillamook dairy. It's our life and our business. Milk prices are plunging and it's now harder than ever to keep our business afloat. **We're worried that the new, permanent tax increases legislators passed in June will hurt our farm and the families it supports.**

Economists estimate these tax increases will cost 70,000 Oregonians their jobs. We can't afford taxes that will cost more jobs. **I can't vote to send more pink slips to Oregonians.**

Legislators say their plan only taxes the rich. They're wrong. **We'll all end up paying more for groceries, gas, and other services**, and that will impact all Oregonians, especially the poor. Facing higher taxes, small businesses like ours would be forced to lay off workers, reduce wages and benefits, or close their doors.

Worse yet, the higher taxes would be retroactive to January 1, 2009, and no money to cover this increase has been withheld from Oregonians' paychecks in all of 2009. Retroactive tax bills will hurt businesses, too.

The personal income tax increase also adds to business taxes—66% of Oregonians who will be impacted by the

personal income tax increase are **small business owners that report their business profits on their personal tax returns.**

It bothers me that the \$733 million in new taxes will help fund the \$269 million budgeted for state employee salary increases. Instead of pinching pennies like the rest of us, legislators increased overall state spending by \$4.7 billion – 9% higher than the previous budget.

Public employee unions say the sky will fall if the new taxes do not pass. I'm here to tell you that the sky is already falling on Oregon families like mine.

Help me send legislators a message that voters already have rejected job-killing income tax increases twice before. No means no! **Vote NO on Measure 66.**

Sincerely,

Carol Marie Leuthold
Tillamook

(This information furnished by Carol Marie Leuthold.)

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Argument in Opposition

These Taxes **WILL HURT** Small Businesses in Oregon

Take it from us - The National Federation of Independent Businesses represents almost 8,000 small businesses in Oregon.

It's true that all small businesses will be affected by these taxes in one way or another. And small businesses will be forced to pass on that pain to regular Oregonians.

More than **70% of the proposed personal income tax increase applies to small businesses** that are owned by individuals. Small business owners use the same money to pay their bills and their employees.

THESE TAXES WILL AFFECT YOU:

- Businesses will treat taxes as a cost of doing business, so **we'll all end up paying more for groceries, gas and other services.**
- Businesses will have to make a choice between paying the taxes and keeping their employees, so **the taxes will mean people will lose their jobs.**

In fact, economists estimate **the taxes would cost 70,000 Oregonians their jobs.** That's on top of the almost 130,000 jobs that have already been cut since the recession started. Meanwhile, government sector employment has continued to rise.

How can the legislature **tax the very people who create jobs** in Oregon?

Please **VOTE NO on Measure 66.** Help more than 8,000 small businesses save Oregon jobs.

(This information furnished by Claudia Staton, Staton Companies.)

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Argument in Opposition

Farmers are voting **NO** on Measure 66

During this recession, Oregon's family farmers and ranchers, along with the rest of Oregonians, have tightened their belts. Disappointingly, the legislature's "cure" for the economic crisis is more taxes. Ballot Measure 66 is a permanent and retroactive tax that will impact Oregon's farmers and ranchers exceptionally hard and is just plain wrong.

Farmers and ranchers are especially susceptible to economic downturns.

Here's how Measure 66 affects Oregon's farmers.

- **Many Oregon farms have closed because of the recession. Measure 66 would cause even more farms to close.**
- **Countless farmers have laid off long-term employees for the first time in decades. A new tax would force even more layoffs.**
- **Even the most innovative, efficient, and creative farms are struggling to make payroll and find work for their employees. They don't have extra money for higher taxes.**
- **In many cases family farms are struggling for their very survival against low prices, low demand, and high costs of production. Measure 66 will make that struggle harder.**

The biggest economic downturn in a generation is no time to saddle farm families with a retroactive permanent tax increase that takes away their ability to manage for the ups and downs that are part of every farm.

Farms, ranches, and nearly every other kind of family business in Oregon are hurting. A new permanent retroactive tax on family businesses is not a prescription for a recovery. These tax increases are a body blow to Oregon's most reliable engine of prosperity: family businesses.

Oregon has lost 130,000 private sector jobs since the recession started in November 2007. Rather than passing laws that stimulate the economy, the legislature passed tax increases that will eliminate an estimated 70,000 more jobs.

Ballot Measure 66 is a direct assault on Oregon family farms and the economic well-being of all Oregonians.

Please join us in voting NO on Measure 66.

(This information furnished by Barry Bushue, President, Oregon Farm Bureau Federation.)

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Argument in Opposition

Even President Obama knows it:

"The last thing we want to do is raise taxes in the middle of a recession."

-President Barack Obama, August 5, 2009 on NBC

Vote NO on Measure 66. It's bad for business.

www.stopjobkillingtaxes.com

(This information furnished by Erica Hagedorn, Oregonians Against Job-Killing Taxes.)

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Argument in Opposition

Ask the Tax Professional: A CPA says this measure is bad for Oregon.

As a certified public accountant, I have spent my career studying Oregon's tax system, analyzing facts, and providing advice to individuals, families, and small businesses. I have extensively studied Measures 66 and 67 and will share with you the factual information I am sharing with my clients:

*A "yes vote" on Measures 66 and 67 is a vote for the **largest tax increase in Oregon history.**

*A "yes vote" on Measures 66 and 67 is a vote to give Oregon the **second highest income tax rate in the nation.**

*A "yes vote" on Measures 66 and 67 is a vote to **retroactively increase taxes on some Oregonians to January 1, 2009**, even though no money to cover this tax increase has been withheld from their paychecks all this year.

*A "yes vote" on Measures 66 and 67 is a vote which may **force many small businesses to lay off their workers, reduce wages and benefits and close their doors.**

I'm an accountant, not a politician. I have not told my clients how to vote on Measures 66 and 67. I have just given them the above factual information and let them make up their own mind. There is no doubt I will be voting. **I have seen enough tax returns to know that Oregon families and businesses are hurting.**

Now is not the time for the largest tax increase in Oregon history. Vote NO on Measures 66 AND 67.

Sincerely,
Daniel Kosmatka, CPA/PFS/CFF

(This information furnished by Daniel A. Kosmatka, CPA/PFS/CFF, Kosmatka Donnelly & Co. LLP, CPAs.)

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Argument in Opposition

Vote **NO** on Measure 66

The Salem Area Chamber of Commerce represents a wide cross section of private sector businesses. The Board of Directors includes small, medium, and large businesses that are committed to the Salem area community and the people of Oregon.

- Proponents of the measure say it is time for wealthy Oregonians to pay their fair share of income taxes. The facts are clear. Fairness is not the issue. 2007 tax return data from the Oregon Department of Revenue (the latest available) shows that **2.27% of Oregon taxpayers (fewer than 40,000 taxpayers) paid 32.4% of all the income taxes collected for 2007.**
- It is estimated that 70% of those paying the increased income tax would be small business owners. Small businesses filed as sole proprietorships, partnerships, s-corporations, and limited liability companies pay their business taxes through their personal income taxes. As a result, business profits would be taxed at a higher rate. **This will cause more job losses and decrease charitable giving.**
- An increase in personal income tax from 9% to 10.8% for these Oregonians is a **20% INCREASE IN TAXES PAID BY THESE SMALL BUSINESS OWNERS.**
- The increases are **RETROACTIVE.** If Measure 66 is approved, Oregonians impacted by these taxes will have to pay more taxes for all of 2009 and money to pay for these increases was never withheld from paychecks.

Please say **NO** to taxes on Oregonians that provide jobs, give to charities, and invest in our local economies. Increasing taxes on the private sector only creates more problems as Oregon struggles with one of the highest unemployment rates in the nation.

Vote **NO** on Measure 66 and protect Oregon jobs.

Mike McLaran, CEO
Salem Area Chamber of Commerce

(This information furnished by Mike McLaran, Salem Area Chamber of Commerce.)

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Argument in Opposition

An unemployed construction industry worker tells why she opposes Measure 66

I'm one of the 130,000-plus Oregonians who've lost a job since the recession started. I'm here to tell you it hasn't been easy. My husband and I recently lost our house. I wouldn't wish this on anyone, which is why I'm urging Oregonians to vote no on Measure 66. The legislature's permanent personal income-tax increase tax will wipe out more private sector jobs and will only delay the day I can get back to work.

As the bookkeeper for Bend Fire Protection, I watched the company's bottom line go down as unemployment went up. **First, the owner had to reduce pay and medical benefits. But that wasn't enough. Then came the pink slips. Our payroll went from 23 to four workers.**

The people behind Measure 66's tax increase say only the rich will pay. Don't you believe it. **We'll all pay so legislators can keep spending with reckless abandon.** (Its 2009-11 budget is \$4.7 billion or 9% higher than the 2007-09 budget?)

Two-thirds of the "the rich" that Measure 66 targets for higher taxes are small- and family-owned businesses or farms. I know. I worked for a small businesses whose profits pass through to the owner's personal income tax return.

What do you think these businesses will do when the bill for higher taxes comes due? Reduce salaries and benefits more, and maybe even cut additional workers to pay Measure 66's tax increases.

Measure 66's permanent tax increases will do nothing to create new jobs that will, I keep hoping, provide a decent living for me and my family soon. On the contrary, economists estimate that Measures 66 and 67's tax hikes will together cost Oregon another 70,000 lost jobs.

Tell the legislature to tighten its own belt before it asks the rest of us to send them our already-tightened belts.

Vote no Measure 66 so we can all get back to work.

(This information furnished by Lynelle Buehner.)

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Argument in Opposition

Oregon economists provide more than 70,000 reasons to oppose Measures 66 and 67

We are consulting economists who have studied the economic impact of the legislature's corporate and personal tax increases. **Measure 66 and 67's tax increases will cost more than 70,000 jobs** if you combine our separate calculations for the corporate and personal income tax increases.

Pozdena concludes that the corporate tax rate increase would cost the state between 22,000 and 43,000 jobs in 10 years. Conerly concludes the personal tax increase would cost 36,000 in 10 years. No prediction is exact, but we both believe these tax hikes will cause growing job losses for Oregon.

The background for our opinions is on the web at: www.CascadePolicy.org. You will find that **our views are shared by the OECD**, a 30-country organization that studies factors affecting economic development. But our conclusions are also simple, common sense.

Capital and people are mobile – especially for the corporations and high-income households targeted by the legislature. If they move, we lose jobs that their businesses, spending and

investment create. Even for those staying, the higher rates sap the motivation to work harder and create more jobs.

Pozdena's estimates of corporate tax effects are based on analyses of country-to-country movements of capital, but state-to-state movements are even easier for companies. His job loss estimates, therefore, are probably low.

People also do not want the benefits of their extra effort taxed away. Already, Oregonians selling businesses often move to Washington to avoid Oregon's taxation of personal capital gains. Others can take their job anywhere the Internet connects. Recruiting and motivating workers is harder with high income taxes. Targeting our economy's heroes – successful business people and workers who've achieved success in 21st century industries – is job suicide.

Higher tax rates will cost Oregon jobs now, and slower growth will hamper Oregonians' job prospects long into the future. Please vote no on Measures 66 and 67.

Randall Pozdena, PhD

William Conerly, PhD

(This information furnished by Bill Conerly, Conerly Consulting LLC; Randall Pozdena.)

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Argument in Opposition

These Measures will DELAY Economic Recovery

Oregonians may be focused on whether it's fair to increase public employee jobs by nearly 2,700 at the expense of losing an estimated 70,000 private labor jobs in this year's Measure 66 and 67 debates.

But the threat to Oregon from increasing taxes on Oregon's businesses in this economic climate is that it will delay recovery from this recession.

The reality is that this recession has been devastating to all Oregonians, including the Oregon business community. State-wide unemployment is 12%. Unemployment in the construction industry is running above 18%.

Over 220,000 Oregonians are without work, even before we consider the employment impact from these two tax measures. The family suffering has to be considerable, and the people affected deserve our prayers.

Taxing Oregon's corporations and small businesses will, without question, further weaken the state's economy. It will cost us more jobs, weaken business enterprise and assure that recovery will be, at best, anemic for years to come. What Oregonians are faced with is the reality that increasing government at the expense of private business will never lead us out of this recession.

Only new money coming into the economy will begin to move Oregon's economy forward. What that means is that Oregon needs a healthy and robust business community. Capital should be readily available to Oregon businesses to restructure, retool and reinvest. Restricting capital on our business community at this crucial juncture will have the opposite effect.

The result: Oregonians will continue to find themselves in the unemployment line; some businesses will look for states with a better tax structure; businesses in the state will see limited growth; and for those state employees reading this - state revenue will decline. Ultimately, even the public employees supporting these two measures will lose.

We urge you to vote "NO" on Measure 66 and 67. It is bad for business, bad for jobs, and bad for Oregon.

Rich Angstrom
Paul Hribernick

(This information furnished by Paul Hribernick and Rich Angstrom, Oregon Concrete & Aggregate Producers Association (OCAPA).)

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Argument in Opposition

A message from Independence and the White House

I manage a farm in Independence. I think of myself as a plain-spoken man. But I couldn't express my opposition to Measure 66's permanent tax increase any clearer than President Obama's words to *NBC News* last August. "The last thing you want to do is raise taxes in the middle of a recession, because that would just ...take more demand out of the economy and put businesses in a further hole."

That's precisely why I became a petitioner to overturn the legislature's income tax increase. Oregon is the middle of the worst economic crisis since the Great Depression. More than 130,000 private-sector jobs have vanished. Almost a quarter million Oregonians are out of work. We cannot afford to take more demand out of Oregon's economy and put our state's businesses in a further hole.

According to the Legislative Revenue Office, 66% of the tax-filers Measure 66 targets for a tax increase are small and family-owned businesses or farms. What will they do if Measure 66 passes? Increase prices, reduce salaries and benefits or cut workers. Those lost jobs will be among the 70,000 jobs economists estimate will be wiped out by the legislature's two tax increases.

We'll all suffer.

The Legislature was so eager to raise taxes in order to raise spending – by \$4.7 billion overall! – that it made Measure 66's tax increase retroactive to January 1, 2009. That's right, this legislative proposal would actually increase taxes on income earned before its bill passed – and before the 2009 Legislature even convened.

Worse, the money to pay Measure 66's retroactive tax increase hasn't been withheld from Oregonians' paychecks. What will happen if Measure 66 passes and Oregonians have to scramble to make these retroactive payments? As President Obama knows, it's going to take more demand out of the Oregon economy and put out state's businesses in a further hole.

I'm with President Obama. Vote no on Measure 66.

(This information furnished by John Thomas.)

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Argument in Opposition

Fellow Oregonians:

Albany is a wonderful community in the heart of the Willamette Valley. We think it is a great place in which to live, work, and raise a family. While there are a few large employers in Albany, ours is a community that is made up of small businesses. The Albany Area Chamber of Commerce is proud to be the voice of those small businesses.

It is no secret that times are very tough for small businesses. Many are just barely surviving economically each month. The last thing small businesses need now is a tax increase.

The Albany Area Chamber has extensively studied Measures 66 and 67, and we have concluded that passage of these

measures will force many small businesses to close their doors, to lay off employees and/or to increase prices, meaning that everyone in the community will end up paying more for groceries, gas, and other goods and services. For these reasons, we strongly recommend a no vote on Measures 66 and 67.

Of course, the tax increases contained in Measures 66 and 67—the largest tax increases in Oregon history—won't just harm small businesses in Albany. **They will harm small businesses in every corner and in every community in Oregon. They will lead to fewer jobs in every corner and in every community of Oregon. They will lead to higher prices for goods and services in every corner and every community of Oregon.**

Please join with the members of the Albany Area Chamber of Commerce in voting **NO** on Measures 66 and 67

(This information furnished by Janet Steele, President, Albany Area Chamber of Commerce.)

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Argument in Opposition

The Portland Business Alliance urges a NO vote on Ballot Measures 66 and 67.

The Portland Business Alliance, a coalition of nearly 1,400 small, medium and large employers in the Portland-metropolitan area, urges you to vote no on Ballot Measures 66 and 67.

The Alliance and its members support schools and needed public services. For more than five years, when Portland-area schools faced unacceptable budget challenges, the Alliance backed temporary business tax increases, as well a temporary local income tax, to keep schools open. In 2007, the Alliance, with other business organizations, agreed to give up the corporate kicker to fund the state's first-ever Rainy Day Fund, and in 2009 the Alliance was prepared to support temporary tax increases to bridge the temporary budget gap.

But the legislators in Salem ignored the pleas of Oregon's employers not to hurt jobs in the middle of one of the deepest recessions in history. They took advantage of a short-term budget shortfall to dramatically and permanently increase taxes on business and individuals.

Two-thirds of taxpayers affected by the personal income tax increase are employers, many of them small -- all of them struggling to keep Oregonians employed. Some businesses will pay a new gross sales tax of up to \$100,000, even if they are making no profit, laying off workers and fighting to survive.

Economists estimate these retroactive taxes would cost Oregonians 70,000 jobs. According to the State Economist, Oregon ranked 47th among the states for job creation in July and it may be 2013 before Oregon's employment reaches pre-recession numbers.

The small, medium and large employers of the Portland Business Alliance are ready to work with legislators to find a reasonable and responsible approach to solving state budget issues. But Measures 66 and 67 are neither reasonable nor responsible.

Please join Portland-area employers in voting NO on Ballot Measures 66 and 67.

(This information furnished by Bernie Bottomly, Portland Business Alliance.)

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Argument in Opposition

EXTRA! EXTRA! What Newspaper Editorial Boards Had to Say

"About the only way they would pay the minimum \$10 is if they lost money. So the question becomes: Why would a state charge more for the privilege of losing money in Oregon?"

– Albany Democrat-Herald editorial, November 3

"Democrats picked a fight with business, recklessly spent reserves and risked their majorities... They dared to raise taxes, hundreds of millions of dollars on business and upper-income Oregonians, even as the state's unemployment climbed past 10, 11, 12 percent, to the nation's second highest."

– The Oregonian editorial, June 30

"Democrats ignored please from a unified statewide business community by enacting massive, permanent tax hikes, and they over-protected their private and public union supporters at the expense of all tax-paying Oregonians."

– Yamhill Valley News-Register editorial, July 3

"The legislature gave business a rude shock. It taxed gross income and made the tax increases permanent. That ups the odds that taxpayers will rebuke the tax increases at the ballot box."

– The Bend Bulletin editorial, July 8

"In important and symbolic ways lawmakers displayed breathtaking indifference to businesses, which provide jobs and, indirectly, the income taxes upon which Salem relies so heavily."

– The Bend Bulletin editorial, July 1

"In contrast to Oregon's actions, Washington state plugged its \$9 billion budget gap without a general tax increase, to the credit of Gov. Chris Gregoire and the 2009 Legislature. The resulting biennial budget was tough on college students, public employees and Washingtonians in general, but it didn't single out and punish the better-off residents or the business community"

– The Columbian editorial, July 29

Vote No on Measure 66. It's bad for business.

www.stopjobkillingtaxes.com

(This information furnished by Erica Hagedorn, Oregonians Against Job-Killing Taxes.)

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Argument in Opposition

Oregon Business Community Opposes Permanent Job-Killing Taxes

This didn't have to happen. In order to help the Oregon legislature address its revenue shortfall, the business community proposed a modest, temporary 2-year tax increase to help state government through these lean years.

But the legislature rejected this proposal. Why? Because they wanted to raise taxes even higher, and they wanted their new tax increases to be permanent.

In short, the Oregon legislature exploited our state's worst economic crisis in more than 70 years to pass permanent tax increases on Oregon taxpayers and small businesses. As Oregon's unemployment rate soared above 12 percent - among the worst in the country - the legislature chose to pass \$733 million in new, permanent, job-killing taxes.

The Measure 66 tax increases give Oregon the second-highest income tax rates in the nation – higher than both New York and California.

What's more, the Measure 66 tax hikes will hit small business the hardest. More than 70 percent of the proposed tax increases in Measure 66 apply to small businesses that are owned by individuals. This means that all Oregonians will end up paying

more for groceries, gas and other services. It also means that these small businesses will be forced to lay off workers or reduce wages and benefits in order to pay the increased tax burden.

That's why economists predict that the Measure 66 tax increases, in combination with the Measure 67 tax hikes, will kill over 70,000 Oregon jobs.

What's worse, the Measure 66 tax increases are retroactive to January 1, 2009, and no money to cover this tax increase has been withheld from Oregonians' paychecks during all of 2009. This will further dampen Oregon's prospects for job recovery.

At a time when entire families are out of work, we can't afford taxes that will cost even more Oregon jobs.

Vote NO on Measure 66.

(This information furnished by Jay M. Clemens, Associated Oregon Industries.)

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Argument in Opposition

Oregon Restaurants Urge a NO Vote on Measure 66.

More than 66% of the taxpayers affected by Measure 66 are small business owners, the primary people who create jobs throughout Oregon. This is not a "millionaires" tax.

Economists predict if these tax measures pass, it could cost Oregon 70,000 more lost jobs – on top of the 130,000 private sector jobs Oregon has lost since this recession began.

Measure 66 is a retroactive and permanent tax increase. No money to pay the extra tax has been withheld from Oregonians' paychecks.

Income earned by most businesses in Oregon isn't taxed under Oregon's corporate excise tax system. That's because owners of most businesses pay state and federal taxes on their business income through their personal income tax payments. So for two-thirds of those affected by Measure 66, the higher income tax rate is an increase on their business taxes.

Supporters of these tax increases argue that rich people can afford more taxes. We say that most small business owners who will pay these taxes can't afford it.

Don't be fooled that this is a tax on big employers. In reality, most of the taxpayers targeted by Measure 66 are struggling to keep their doors open and trying to keep people employed.

Help Oregon employers save jobs. Higher taxes won't help Oregon's double-digit unemployment!

Vote NO on Measure 66.

Vote NO and Help Save Jobs!

(This information furnished by Bill Perry, Oregon Restaurant Association.)

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Argument in Opposition

Common Cause Oregon is neutral on Measures 66 and 67, but is tracking campaign contributions.

The two chief petitioner committees that collected signatures to qualify Measures 66 and 67 raised \$960,196 as reported by the signature turn-in deadline of September 25. Most of this money came from two political committees. Oregonians Against Job-Killing Taxes gave 64 percent or \$610,072, while Taxpayer Defense Fund gave \$194,280 or 20 percent of total chief petitioner fundraising.

The largest single donation to Oregonians Against Job-Killing Taxes was \$100,000 from Oregon Bankers Association. Associated Oregon Industries and its political committee gave \$125,300, Weyerhaeuser gave \$51,194, Common Sense for Oregon, Inc. gave \$50,000 and Roseberg Forest Products gave \$45,000.

The top two donors to Taxpayer Defense Fund were Nevada-based Loren Parks, who gave \$75,000, and \$22,752 from FreedomWorks, Inc. in Washington, D.C. These contributions comprised 51 percent of Taxpayer Defense Funds total fundraising of \$190,446.

Detailed charts on the contributions to qualify Measures 66 and 67 are available at www.commoncause.org/oregon at the research center.

In mid-November, when this statement was prepared, "yes" and "no" campaign money was just starting to flow so the following contribution information is only preliminary.

The top three donors to Oregonians Against Job-Killing Taxes after the signature turn-in deadline through mid-November were \$50,460 from Associated General Contractors of America, \$25,700 from the Oregon Restaurant Association and its affiliated political committee, and \$17,900 from the Portland Business Alliance and its political committee.

The top three donors to VoteYes for Oregon, as reported through mid-November, were \$75,000 from the Oregon Public Employees Union, SEIU Local 503, \$50,000 from the American Federation of Teachers-Oregon Issue PAC, and \$25,000 from the Oregon Health Care Association.

Updated "yes" and "no" campaign contribution information will be at www.commoncause.org/oregon at the research center when you receive your Voters' Pamphlet. Common Cause Oregon appreciates your interest in "following the money" in these ballot measure campaigns.

(This information furnished by Janice Thompson, Common Cause Oregon.)

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Argument in Opposition

Oregon Chambers of Commerce: Measure 66 is bad for business

Thousands of businesses in Oregon are facing a terrible economic situation. They've had to downsize their businesses and lay off employees.

At a time when business owners and working Oregonians have had to tighten their belts, the state government increased its spending by 9%.

In the midst of the worst economic crisis in more than 70 years, the legislature voted to **permanently increase income taxes** on businesses and high-income Oregonians.

More than **70% of the proposed personal income tax increase will be paid by small business owners** through their personal income tax.

Please join the Oregon State Chamber of Commerce and your local chamber in voting NO on Measure 66.

LIST OF CHAMBERS

Albany Area Chamber of Commerce

Bay Area Chamber of Commerce

Beaverton Area Chamber of Commerce

Brookings-Harbor Chamber of Commerce

Eugene Area Chamber of Commerce

Greater **Hillsboro** Area Chamber of Commerce

The Chamber of **Medford/Jackson County**

North Clackamas County Chamber of Commerce

Portland Business Alliance

Roseburg Area Chamber of Commerce

Salem Area Chamber of Commerce

The Dalles Area Chamber of Commerce

Linda Moholt, CEO, **Tualatin** Chamber of Commerce

Wilsonville Chamber of Commerce

(This information furnished by Debra L. Fromdahl, Chair-elect, Oregon State Chamber of Commerce.)

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Argument in Opposition

A Bend doctor explains why all Oregonians should oppose Measure 66

I came to central Oregon three years ago to practice medicine and become part of the Bend community. I'd like to stay, but passage of Measure 66's permanent tax increase could alter many doctors' plans.

I'm one of the high-income filers Measure 66 proponents targeted for this tax increase. All Oregonians should know that 66% of those singled out are small and family-owned businesses or farms. I'm one of these. Profits from my partnership with four doctors flow to my personal income tax return. If the state taxes more of these profits, my partnership and other Oregon small businesses will have less to spend on salaries, benefits and staff.

One medical colleague has said he'll have to fire four employees if Measure 66 passes. They'll be among the 70,000 jobs that economists estimate Oregon will lose if Measures 66 and 67 pass.

Some of these businesses will simply leave Oregon altogether.

I'm happy to pay my share. I already do. (The 2.27% of taxpayers that Measure 66 targets already pay 32.4% all income taxes collected.) But paying a disproportionate share – greater than that paid in the socialized countries of Europe – is just too much.

What would Oregon lose if we were to leave? The income-tax revenues that we and our employees generate. I'm now the only ear surgery specialist east of the Cascades. Patients with severe ear disease would have to go to Portland, and many won't make that trip. Bend would lose a doctor who sees patients on Medicare and provides free care to needy Oregonians.

I'm not irreplaceable, but would the doctors Oregon loses because of Measure 66 be replaced? I'll answer with another question: Why would any doctor, especially a young doctor with huge medical school bills, come to a state with the nation's highest income-tax rates? Please join me in voting **NO** on Measure 66.

(This information furnished by Dr. David Wood.)

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Argument in Opposition

Oregon Small Business Coalition asks you to support small businesses - VOTE NO ON MEASURES 66 & 67

We at the Oregon Small Business Coalition represent 40,000 Oregon businesses. Many of those businesses will lose money this year.

Why would so many companies operate at a loss? In these difficult economic times, they may not have a choice. They need

to keep food on their tables. They need to keep their employees working.

Even with no profit, many will have tax burdens similar to the cost of one month of health insurance for their employees.

Why? Because our Legislature has given into the simplistic notion that the solution to a budget deficit is to pile more taxes onto the backs of Oregon businesses regardless of whether those businesses are turning a profit.

Measures 66 and 67 engage in the kind of generalized thinking that holds up businesses as poster children for corporate greed, that decides that firms providing jobs and selling goods in Oregon should be held accountable for the government's inability to balance its books.

Where does that money come from for a company with no profit? Do they cut jobs or health care or just close down entirely? One can only imagine the choices that small business owners will have to make in order to meet this new tax liability.

The mission of the Oregon Small Business Coalition is to protect and enhance Oregon's small business environment. To some extent, that should be the mission of our Legislature, as well.

Instead, if Measures 66 and 67 pass, Oregon stands to lose 70,000 more jobs, in addition to the 130,000 we've already lost.

Isn't that enough? Vote NO on knee-jerk reactions to complex problems that risk jobs in your community. Join small businesses across Oregon in voting NO on Measures 66 and 67.

(This information furnished by Jeff Stone, Oregon Small Business Coalition.)

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Argument in Opposition

Oregon Farmers will pay taxes when they LOSE money with Measure 66.

I'm a third-generation cherry grower in The Dalles. I'm also a member of the Oregon Cherry Growers, the largest producer and processor of maraschino cherries in the world. This grower-owned cooperative formed in 1932 and supports approximately 70 cherry farms in The Dalles and the Willamette Valley. Yet, as an individual and as a part of this industry, I can attest that we're facing hard times.

Measure 66 is just wrong. Taxing businesses based on gross revenues rather than profit ensures one thing - I'll be paying the Oregon Department of Revenue, whether or not I can repay my annual operating loan at the bank. This tax philosophy seems to say, "We'll take the money, whether your farm is going to make it or not."

This season, the market price for my fresh-pack cherries didn't even cover the cost of picking and packing the fruit. But my farm did receive revenue. It's not right that I pay taxes on that revenue before I pay my operating expenses.

On the process side, the world price this year was 20% less than 2008. Yet, my labor costs increased. Fertilizer and fuel costs increased. But, my farm did receive revenue. Negative margins or not, under Measure 66 my farm will pay additional taxes – in a loss year!

Unfortunately, I am not unique in struggling to feed my family and keep my farm running. **Now, these predatory taxes might force me to sell the very farm that's allowing me to put food on my table and yours.**

Vote NO on Measure 66. When farms and small businesses like mine hang it up, Oregon's economic base and the jobs it creates will disappear as surely as my orchard.

(This information furnished by Greg Johnson, Renken Orchard.)

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Argument in Opposition

Fellow Oregonians:

It was the privilege of my life to serve two terms as Governor of this great state. I remain indebted to the people of Oregon, and I look back at my eight years in the Governor's office with great pride.

While I was Governor, Oregon was faced with one of the greatest economic recessions in our state's history. A Republican Governor and a Democrat legislature compromised to cut state spending and enact a temporary, short-term tax increase. **Because we put partisanship aside to do what needed to be done, Oregon survived the recession and soon returned to many years of economic growth.**

Oregon is in the midst of another serious recession, but this legislature is responding very differently.

Instead of cutting spending, the legislature increased overall state spending by 9%, or \$4.7 billion.

Instead of enacting a temporary tax increase to help get the state budget through a shortfall, the legislature enacted a **permanent** \$733 million tax increase—the **largest tax increase in Oregon history.**

And instead of reaching across party lines, **the Democrat party that controlled the legislature refused to work with the Republicans** on a compromise plan that all legislators could support.

I love Oregon. I've lived here all my life. Dolores and I raised our children here, and now our grandchildren are being raised here. I cannot support policies that I believe would harm Oregon. I believe Measure 66 would cause many employers to eliminate jobs or move out of Oregon, and would lengthen our economic recession.

I urge you to join me in voting 'no' on measure 66. I know it won't be easy for the leadership when these fail. It was not easy for us. It was painfully difficult. But it is not easy for those who today are unemployed. It will not be easy for those now working to take a cut in income because of the proposed **permanent** tax increase.

Sincerely,

Vic Atiyeh

Oregon Governor, 1979-87

(This information furnished by Vic Atiyeh.)

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Argument in Opposition

My name is Charlie Tindall, part owner of the family owned business, Blue Line Transportation. Blue Line has been an Oregon business since the 1940's. We transport: animal feeds, fertilizers, de-icers, gas, diesel, jet fuel and asphalt for road construction and maintenance. We have a proud history of servicing our customers. Awesome employees provided these services. We provide family wage jobs, full medical, vision, dental and profit sharing benefits for employees and families.

Running a heavy regulated small business has been fun but challenging. **Unfortunately, if Measures 66 and 67 are approved, it will add to these challenges. The additional taxes would force us to cut benefit packages and lay off employees. We will also be forced to join other small businessmen and women to collect these new taxes and pass these expenses on to YOU!**

We have experienced many ups and downs over the years but this **current economic recession is very frightening.** We have already been forced to cut back and we have seen many of our customers do the same. **How many of us don't know someone who has lost a job in recent months?** Instead of helping businesses to expand and create jobs, the Legislature has put in place four different tax increases that will make **our current economic condition worse.**

The tax increases contained in Measures 66 and 67 are the largest in Oregon history. Oregon cannot get back on track if the Legislature continues to recommend policies that will lead to further job losses in the private sector. Private sector employment growth must outpace government employment to have any stability in tax revenue.

Oregon is my home. I want our business to remain here in the hands of our family members and employees. **I plan to help this happen with my "NO" vote on Measures 66 and 67 and I hope you will join me with your "NO" vote in defeating job-killing taxes.**

Charlie Tindall

(This information furnished by Charlie Tindall, Blue Line Transportation.)

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Argument in Opposition

The Legislature ignored thoughtful tax advice, sided with special interests.

In 2007, the governor and legislature joined forces to create a bipartisan group dedicated to finding solutions to the revenue problems that loomed over Oregon's future.

That committee, the Task Force on Comprehensive Revenue Restructuring, faced a daunting challenge. Their goal was to suggest ways to promote stability for state and local governments, create positive economic benefits for Oregon, and build a financial foundation that would increase Oregon's competitiveness in a global economy.

Over the course of a year, the task force read and discussed hundreds of pages of studies, data and economic analysis. It issued a massive report that contained both short- and long-term recommendations on vital issues.

Not a single one of these recommendations was acted on by the 2009 legislature.

Instead, the legislature ignored the hard work and advice given by the Task Force that they created just two years earlier. They gave into special interests by passing the largest tax increase in Oregon's history, and they did it in the middle of the worst economic crisis in 80 years.

In doing so, they have set in motion events that will cost Oregon jobs, increase the instability of our tax system and make Oregon less competitive in the world economy.

This tax increase was not necessary. Leadership and hard choices were.

Vote NO on Measure 66 and 67. Tell the legislature to work for meaningful, long-term changes in Oregon's taxing and budget laws. Tell them to work to create jobs and opportunity and to provide a fair and stable basis for paying for necessary public services.

(This information furnished by Jon Chandler, Oregonians Against Job-Killing Taxes.)

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Argument in Opposition

Nursery growers urge voters to reject Measure 66

Nursery and Greenhouse operators are largely small businesses

Measure 66 is not confined to raising taxes on the rich; it permanently raises taxes on many small businesses that file as S corporations, limited liability corporations or limited liability partnerships. It is retroactive and could prove harmful to sustaining jobs in a challenging economic climate. Measure 66 is a 19% increase in tax liability to families and small businesses.

The voters tax items that they wish to go away – Measure 66 will hurt business, employment and ultimately the state's bottom line.

Oregon must tighten its belt before raising taxes

Small business are tightening their belt. We see that all across the economic landscape. The Legislature had the ability to utilize cash reserves and keep spending at the same level as the last budget and chose not to.

Measure 66 would harm industries that compete with other states

Oregon has many industries that compete on a national scale – the nursery industry is one of those. Investment decisions are often made based on the tax climate. We will see less investment in plant material and tax paying employees if Oregon passes this retroactive, permanent tax increase- it will place our state in the top five worst rates for personal and small business income tax in the country.

Oregon needs to work its way out of this recession

Measure 66 places a burden on small business owners who are working harder, making less, and providing the bulk of the non-governmental employment of this state. Do not tax the very people and industries that will assist the state out of the poor economic climate we find ourselves in.

70% of the proposed personal income tax increase applies to small businesses that are owned by individuals. Less investment will occur in Oregon's economic recovery if a bad tax structure is made worse.

Vote no on Measure 66

(This information furnished by Jeff Stone, Oregon Association of Nurseries.)

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Argument in Opposition

Leading Economists Recommend No Vote on Measure 66

As economists, we believe the legislature's permanent personal and corporate tax increases will slow Oregon's recovery from the current recession and permanently damage job growth in the state.

Oregon has lost more than 130,000 private-sector jobs in this recession. We cannot afford tax increases that will mean more lost jobs.

"The last thing you want to do is raise taxes in the middle of a recession," President Obama said this summer, "because that would ... take more demand out of the economy and put businesses in a further hole." His view is supported by dozens of academic studies tying higher income taxes to lower employment and economic output.

Edmund Phelps, awarded a Nobel Prize for his study of economic impacts of government policies, states, "Big increases in payroll and personal-income taxes in most countries have been mass job-killers."

Corporate income taxes are passed on to employees in lower compensation or reduced employment, to consumers in higher prices and to investors (retirement and college savings accounts) in lower stock prices. Such taxes also stifle economic

growth. As Nobel Prize winner Joseph Stiglitz states, "Of course, individuals pay the corporate income tax."

Higher personal income taxes reduce incentives for employees to work and entrepreneurs to take the risks leading to job creation. Nobel Prize-winning economist Edward Prescott states, "If we establish rules that punish the winners, entrepreneurs will take fewer risks and we will have less innovation, less output, less job growth. The whole economy suffers under such a scenario—not just those few individuals who are taxed at a higher rate."

Measures 66 and 67's permanent tax increases will prolong Oregon's recession. All Oregonians will feel their negative impacts.

Oregon cannot afford the short- and long-term harm these tax increases will do to Oregon's economy. [We recommend a No vote on Measure 66.](#)

Ralph R. Shaw, Anthony Rufolo, John W. Mitchell and other economists listed at: www.stopjobkillingtaxes.com.

(This information furnished by Pat McCormick, Oregonians Against Job-Killing Taxes.)

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Argument in Opposition

The recession has been especially painful in rural Oregon – including Douglas County.

Unemployment in Douglas County exceeds 16%. Many small businesses have been forced to shut down, putting people out of work. Many more are barely surviving.

Despite the tough times, members of the Roseburg Area Chamber of Commerce continue to generously donate to our community. Chamber members are proud to live, work, and raise families in Roseburg. We love living close to the beautiful Umpqua River. We love the spirit of "neighbor helping neighbor" that can be found in Roseburg and so many other rural towns and cities. We like the schools our kids attend, and want them to be even better and stronger.

We believe the best way to build a strong Roseburg is to work for a community that is economically strong — with growing businesses that offer good paying jobs. More people working and paying taxes means more money for our schools, roads and police.

The Roseburg Chamber agrees with many experts that Measure 66 will lead to fewer people working, which will keep our economy in a recession for a longer time.

Many small businesses file tax returns as something that is called a "sub chapter S corporation." What this means is that profits for the small business are reported on the business owner's personal income tax returns.

By raising the personal income tax rate, Measure 66 will raise taxes on small businesses in Douglas County and across Oregon. More money for taxes means less money to buy goods and services, pay wages, and to hire new employees. More money for taxes means small businesses will have to raise the prices of their products.

Measure 66 is bad for the owners of small businesses, bad for employees of small businesses, bad for consumers and bad for Oregon.

Please join with the Roseburg Area Chamber of Commerce in voting no on Measure 66.

(This information furnished by Debra L. Fromdahl, Roseburg Area Chamber of Commerce.)

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Argument in Opposition

Measure 66 will make a bad situation worse for small Oregon loggers

I represent family loggers as the Executive Vice President of Associated Oregon Loggers. Logging has been the lifeblood of thousands of Oregon families for decades. My logging company members have seen bad times and worse times.

We now face a depression in the logging industry as bad as any time since the 1930s. Mills can't buy our logs, and our multi-million dollar equipment sits idle while the bank continues to want monthly payments.

Now, logging families are faced with increase personal income taxes from Measure 66. **Loggers pay personal income taxes for their small business logging companies.** Raising taxes is a bad idea at a time when small loggers throughout Oregon are losing money.

These loggers compete with other parts of the Pacific Northwest, the Southern U.S., and foreign countries like Canada, New Zealand and Brazil. They can't simply increase their prices to cover the cost of new taxes.

The tax increase would be retroactive to 2009. Paying that extra bill will be hard right now, when we are hoping to get back to work next spring.

Legislators have said that their plan will only tax the rich. **They're wrong. Loggers are small businesses that pay taxes based on personal income tax rates.** As President Obama said, "The last thing we want to do is raise taxes in the middle of a recession." For the logging industry, it's worse – it's a depression!

Facing a tax increase during the worst economy since the Great Depression will force loggers to lay off more workers, part of the 70,000 lost jobs as a result of Measures 66 and 67. What other choice do loggers have? They are losing money to keep their crews and equipment. If their personal taxes go up, where will the money come from? You can't get blood out of a turnip!

Please vote NO on Measure 66!

(This information furnished by James C. Geisinger, Associated Oregon Loggers, Inc.)

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Argument in Opposition

The residential construction industry is drowning in this great recession.

- Housing starts are at their lowest levels in decades
- Over 35,000 construction jobs have been lost
- Thousands more jobs in related fields – lumber mills, real estate, banking, title companies, home furnishings, lumber yards – have been eliminated
- Most new homes being sold are being sold at or below the cost of construction

Yet the legislature imposed taxes that will make things worse.

Measure 66 purports to raise taxes on rich people, but that's not all it does – **it actually raises taxes on small businesses owners who report their business income on their personal tax returns** – about 70% of all filers subject to this tax.

And it does so **retroactively to the beginning of 2009. Businesses that struggled through the year to pay employees and the bills don't have extra money for taxes.**

Tax changes – especially unnecessary ones – should not apply retroactively. **Changing the system now, in the middle of an economic catastrophe, is not only unfair, it will eliminate thousands of jobs as businesses reduce their costs to pay the state's increased taxes.**

Home building has been a mainstay of Oregon's economy for many years but the industry is barely treading water.

With these taxes, the legislature threw us an anvil instead of a rope.

Please vote NO on Measure 66.

(This information furnished by Jon Chandler, Oregon Home Builders Association.)

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Argument in Opposition

We Can't Afford and Do Not Need Tax Increases

In 2005 Oregon had a 6.3% unemployment rate. Today the unemployment rate has skyrocketed to one of the nation's highest at more than 10%. While families in Oregon were cutting back, the state of Oregon went on a spending spree. Since 2005 state spending is up 37%.

These pages are filled with doom and gloom about what will happen if voters do not approve tax increases. Don't believe it. Lawmakers have other options.

A New Approach to the Budget

Last session Senate and House Republicans proposed a new way to approach the state budget. Rather than just building in automatic budget increases, our Back to Basics approach (www.backtobasicsbudget.com) took the previous budget and asked agencies to justify any additional increases. Spending, especially an increase, should never be automatic. Our budget avoided cuts to schools, funded state police, and allowed for targeted increases where necessary. It also implemented Ballot Measure 57 (2008) passed by voters. Our ideas were ignored and legislative leadership delivered a budget built on unsustainable tax increases.

We urge you to vote "no" on this measure and we can balance the state budget by setting priorities for state services. Without these tax increases lawmakers will need to reduce state spending by six tenths of one percent (0.6%).

Real Budget Prioritization

To balance the budget we will push for real prioritization. We will end unsustainable spending while we focus on services to our most vulnerable citizens. Among other options, we will take a hard look at places like the State Risk Assessment Account in which more than \$50 million sits unused.

We have real options to balance the state budget. We do not need tax increases and urge a "no" vote.

Senator Ted Ferrioli

Representative Bruce Hanna

(This information furnished by Senator Ted Ferrioli & Representative Bruce Hanna.)

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Argument in Opposition

The Associated General Contractors Oregon-Columbia Chapter Urges Your No Vote on Measures 66 and 67

Mike Salsgiver, Executive Director,
AGC Oregon-Columbia Chapter

The Associated General Contractors, Oregon-Columbia Chapter, is a full-service construction trade association with over 1,100 members serving Oregon and Southwest Washington since 1920.

Of AGC's membership, 86 percent is composed of small, family run businesses with 10 employees or less. It is those union and non-union employees that build the roads, bridges, freeways, office buildings, schools and other structures we all use every day.

With those family run businesses and valued employees in mind, AGC Oregon-Columbia Chapter members urge your strong opposition to Measures 66 and 67.

Simply put, the legislature's \$733 million in permanent tax increases is a job-killer, particularly for employees in the already struggling commercial construction industry.

Virtually all AGC members are suffering losses this year. Many are struggling to sustain businesses that were founded in Oregon generations ago. These companies are seeing their gross receipts drop by between 30 and 70 percent compared to just 18 months ago. In Oregon alone, construction jobs are down by 35,000, from 110,000 in December 2007 to just under 75,000 today.

The legislatively approved taxes require our members to pay up to \$100,000 even when they are losing money. Businesses struggling with the worst economy since the Great Depression can ill afford any added expenses, let alone a \$100,000 tax bill when they're not earning a profit.

The new permanent taxes will leave many of our members little choice but to curtail benefits, consider additional layoffs, or, sadly, close down entirely. Most of these companies have nowhere left to cut and for the commercial construction business, the end of this recession may be two or more years away.

Please vote no on Measures 66 and 67 and save your friends and neighbors from falling prey to the 70,000 lost jobs economists believe the \$733 million in permanent tax increases will cost Oregonians.

(This information furnished by Michael Salsgiver, Associated General Contractors Oregon-Columbia Chapter.)

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Argument in Opposition

Oregonians have the right to know key facts about Measures 66 and 67

YOU have a right to know the **Legislature's tax increases are permanent**. Voters are given no clue that legislators exploited a short-term economic crisis to pass permanent tax increases.

YOU have a right to know that **the tax increases are retroactive**. Proponents of the measures fail to clearly explain that the tax increases reach back to Jan. 1, 2009, and that no money has been withheld from Oregon taxpayers to cover these retroactive tax increases.

YOU have a right to know that the tax package includes a **new tax of up to \$100,000 on businesses that do not make a profit**.

YOU have a right to know that **defeat of these measures will NOT mean automatic cuts to current budgets**. Legislators have \$1 billion in other options they can use.

Ramming through shortsighted tax increases is part of the legislative leadership's pattern of **delay, denial and deceit**.

First, the leaders denied requests to send the measures out for a vote. Then they tried to change the law so a "yes" vote would mean no and a "no" vote would mean yes if the taxes made it to the ballot. Then they said nothing as Gov. Ted Kulongoski delayed signing the measures so citizens would have less time to gather signatures to put them on the ballot. They even spent taxpayer dollars to hire private investigators to spy on signature gatherers.

It seems like an awful lot of effort to hurt the very people the Legislature is supposed to be serving. **Makes you wonder what was so rotten with the measure in the first place that they had to go to all that trouble to cover it up.**

Vote no on Measures 66 and 67. Vote no on dishonest government. Vote no on unnecessary, hurtful taxes.

Sincerely,
Sharon Livingston
Chief Petitioner

(This information furnished by Sharon Livingston.)

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Argument in Opposition

Vote No on Measure 66

Oregonians have a right to expect a fair, transparent policy-making process in their State Legislature. Unfortunately these tax increases come to you in no such manner.

From the very beginning, the process was greased by proponents of these tax increases who used whatever political tools and maneuvers they could muster.

- There was little debate and discussion in the House and Senate Revenue Committees.
- Those in charge did not want voters to have an opportunity to vote on the tax increases.
- The Governor delayed signature gathering to get these tax increases before the voters.
- Powerful politicians took the responsibility for writing ballot title language away from our Attorney General and gave it to themselves.
- And at one point proponents even tried something as ridiculous as making a "no" vote mean "yes" and a "yes" vote mean "no."

Proponents of these tax increases worked hard to confuse and mislead voters.

Why? Because they know the taxes cannot stand on their own merits. While we appreciate the willingness of those in control in Salem to hear our concerns about the ballot titles and explanatory statements they wrote, we are disheartened that they took no real steps to be impartial.

You deserve to know the truth about any measure on which you're voting. You deserve elected officials that will present you with balanced information that has gone through a transparent process.

You deserve better. Vote NO.

Senator Chris Telfer Representative Sherrie Sprenger

(This information furnished by Senator Chris Telfer & Representative Sherrie Sprenger.)

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Argument in Opposition

NOW THAT YOU’VE HEARD FROM BOTH SIDES, IT’S UP TO YOU TO DECIDE WHO SHOULD PAY MORE: BIG CORPORATIONS AND THE RICH, OR MIDDLE CLASS FAMILIES.

Please be sure to read the measures carefully and understand what the result of a “YES” and “NO” vote would be so your vote counts in the right column.

VOTE YES if you want to:

- Raise the \$10 corporate minimum income tax for the first time since 1931.
- Ensure that only the richest households making over \$250,000 are paying more, not middle class families.
- Preserve funding already budgeted for our schools, public safety, health care and senior services.
- Cut taxes on unemployment benefits for hundreds of thousands of Oregonians.
- Protect Oregon’s middle-class families and small businesses while making sure that big corporations—including Wall Street banks and credit card companies—pay more than \$10.

VOTE NO if you want to:

- Keep the 1930s law that allows corporations to pay just \$10 a year in the corporate minimum income tax.
- Force additional cuts of nearly \$1 billion from schools, public safety, senior care and other essential services in a February special session of the legislature.
- Make out-of-work Oregonians pay taxes on their unemployment benefits.

THE RIGHT THING TO DO IS UP TO YOU.

Our Oregon is a non-partisan non-profit organization dedicated to promoting economic and tax fairness for all Oregonians; protecting schools, public safety and healthcare; and stopping unfair tax giveaways and loopholes that shift the burden to the middle class.

(This information furnished by Kevin Looper, Our Oregon.)

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How to file a complaint

Any registered voter may file a written complaint with the Secretary of State alleging that a violation of an election law or rule adopted by the Secretary of State has occurred. The complaint should state the reason for believing that the violation occurred and provide evidence relating to it. The complaint must be signed by the elector; anonymous complaints will not be accepted. The complaint should be mailed to, or filed at:

Secretary of State Elections Division
 255 Capitol St. NE, Suite 501
 Salem, OR 97310

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Proposed by referendum petition to be voted on at the Special Election, January 26, 2010.

Ballot Title

67

Raises \$10 corporate minimum tax, business minimum tax, corporate profits tax. Provides funds currently budgeted for education, health care, public safety, other services

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Result of “yes” vote

“Yes” vote raises \$10 corporate minimum tax, establishes \$150 minimum tax for most businesses or minimum tax of approximately 0.1% of total Oregon revenues for some corporations with over \$500,000 in Oregon revenues. Raises tax rate some corporations pay on profits by 1.3 percentage points. Increases certain business filing fees. Raises estimated \$255 million to provide funds currently budgeted for education, health care, public safety, other services.

Result of “no” vote

“No” vote retains \$10 corporate minimum tax, rejects \$150 minimum tax, rejects raising corporate profits tax, other changes. Leaves amount currently budgeted for education, health care, public safety, other services underfunded by estimated \$255 million.

Summary

Under current law, corporations conducting business in Oregon pay \$10 minimum tax; tax has not changed since 1931. Some corporations pay a profits tax of 6.6%. All other businesses pay no minimum or profits tax. Beginning in tax year 2009, the Measure increases \$10 minimum corporate tax to \$150; some corporations with over \$500,000 in Oregon revenues will pay minimum tax of approximately 0.1% of Oregon revenues. Limits tax to \$150 for S corporations and partnerships. Sole proprietors are not impacted by this measure. Raises tax rate some corporations pay on profits by 1.3 percentage points until 2011; increase then drops to 1 percentage point and as of 2013, applies only to profits over \$10 million. Corporations pay minimum tax or profits tax, not both. Increases filing fees by \$50 for Oregon businesses, by \$225 for out of state businesses. Raises estimated \$255 million to provide funds currently budgeted for education, health care, public safety, other services. Because some state money brings in federal matching funds, Oregon will likely receive more federal money if measure passes than if the Measure fails. Other provisions.

Estimate of financial impact

This measure increases revenues for the state budget between \$118 million and \$138 million per year for fiscal years 2010, 2011, and 2012, primarily for the General Fund. The measure increases revenues by approximately \$123 million per year thereafter, depending upon growth in corporate profits and sales.

Revenue from this measure is included in the 2009-11 state budget. Failure of the measure will reduce revenues expected to be available for expenditures in the 2009-11 state budget by \$255 million. This could result in reduced state-shared revenues to schools and local governments. Failure of the measure also may result in a reduction of federal funds that are used to pay for some state services.

Failure of the measure may limit the state’s ability to borrow money. It also may have a negative impact on the state’s credit rating which could increase the cost of future borrowing by the state and local governments.

Explanation of Estimate of Financial Impact

Revenue

The measure raises revenue by:

- raising the corporate income tax rate;
- establishing a flat \$150 minimum tax for S-corporations, limited liability companies and partnerships, and C-corporations with under \$500,000 in Oregon sales; and
- adopting a minimum tax of approximately 0.1% of sales for C-corporations with over \$500,000 in Oregon sales.

The corporate income tax rate will initially increase from 6.6% to 7.9% for net taxable income exceeding \$250,000. Starting in 2013, the rate increase will apply to net taxable income exceeding \$10 million, and will drop to 7.6%.

Type of Businesses Affected:	2009-11 General Fund Revenue Component:		
	Increase in Filing Fees (\$20 million raised)	Corporate Income Tax (\$108 million raised)	Minimum Tax (\$127 million raised)
Partnerships (and some LLCs)	Affected	Not affected	Total set at \$150
S-Corporations (and some LLCs)	Affected	Not affected	Total set at \$150
C-Corporations (and some LLCs)	Affected	5% affected in 2009 0.5% affected in 2013	Based on sales (see measure text)

The new minimum tax will affect approximately 74% of C-corporations, most S-corporations and businesses filing as partnerships. S-corporations and partnerships will pay the \$150 minimum tax.

Beginning in 2013, taxes that come from the new income tax rate will go into the Oregon Rainy Day Fund.

Expenditures

Corporate taxes are about 6% of the state General Fund. In the current two-year state budget (2009-11), this fund is used to pay for:

- Education – including elementary schools, high schools, community colleges, and state universities: \$6.8 billion (51%);
- Services for children, the elderly, and the disabled – including medical insurance: \$3.5 billion (27%);
- Public Safety – including prisons, courts and local jails: \$2.4 billion (18%);
- Other programs – including business regulation, natural resource management and state administration: \$0.5 billion (4%).

The current budget anticipates \$255 million from this measure. If the measure fails, expected resources will be reduced by this amount – about 2% of General Fund resources. State law requires a balanced budget. Future legislatures may decide how this reduction will affect spending. Options include spending cuts, use of reserves, raising revenue, or any combination.

Many state and local government programs are jointly funded with “matching” money from the federal government. Federal funds will be reduced if state spending for these programs is cut.

Bonding Authority

The state of Oregon borrows money by issuing bonds. Oregon’s credit rating affects the cost of borrowing. A good credit rating lowers borrowing costs. One of the factors that affects Oregon’s credit rating is the amount of state revenues available to pay for essential services. If the measure fails, Oregon’s credit rating could be adversely affected.

Committee Members:

Secretary of State Kate Brown
 State Treasurer Ben Westlund
 Scott L. Harra, Director, Department of Administrative Services
 Elizabeth Harchenko, Director, Department of Revenue
 Debra Guzman, Local Government Representative

(The estimate of financial impact and explanation was provided by the above committee pursuant to ORS 250.127.)

Text of Measure

SECTION 1. ORS 317.090 is amended to read:

317.090. (1) As used in this section, "Oregon sales" means:

(a) If the corporation apportions business income under ORS 314.650 to 314.665 for Oregon tax purposes, the total sales of the taxpayer in this state during the tax year, as determined for purposes of ORS 314.665;

(b) If the corporation does not apportion business income for Oregon tax purposes, the total sales in this state that the taxpayer would have had, as determined for purposes of ORS 314.665, if the taxpayer were required to apportion business income for Oregon tax purposes; or

(c) If the corporation apportions business income using a method different from the method prescribed by ORS 314.650 to 314.665, Oregon sales as defined by the Department of Revenue by rule.

(2) Each [taxpayer named in ORS 317.056 or 317.070] corporation or affiliated group of corporations filing a return under ORS 317.710 shall pay annually to the state, for the privilege of carrying on or doing business by it within this state, a minimum tax [of \$10.] as follows:

(a) If Oregon sales properly reported on a return are:

(A) Less than \$500,000, the minimum tax is \$150.

(B) \$500,000 or more, but less than \$1 million, the minimum tax is \$500.

(C) \$1 million or more, but less than \$2 million, the minimum tax is \$1,000.

(D) \$2 million or more, but less than \$3 million, the minimum tax is \$1,500.

(E) \$3 million or more, but less than \$5 million, the minimum tax is \$2,000.

(F) \$5 million or more, but less than \$7 million, the minimum tax is \$4,000.

(G) \$7 million or more, but less than \$10 million, the minimum tax is \$7,500.

(H) \$10 million or more, but less than \$25 million, the minimum tax is \$15,000.

(I) \$25 million or more, but less than \$50 million, the minimum tax is \$30,000.

(J) \$50 million or more, but less than \$75 million, the minimum tax is \$50,000.

(K) \$75 million or more, but less than \$100 million, the minimum tax is \$75,000.

(L) \$100 million or more, the minimum tax is \$100,000.

(b) If a corporation is an S corporation, the minimum tax is \$150.

(3) The minimum tax [shall not be] is not apportionable (except in the case of a change of accounting periods), [but shall be] and is payable in full for any part of the year during which a corporation is subject to tax.

SECTION 2. Section 3 of this 2009 Act is added to and made a part of ORS chapter 314.

SECTION 3. Each partnership transacting business in this state shall, for the privilege of carrying on or doing business by it within this state, include with the filing of the return required under ORS 314.724 payment of a minimum tax of \$150.

SECTION 4. Section 3 of this 2009 Act and the amendments to ORS 317.090 by section 1 of this 2009 Act apply to tax years beginning on or after January 1, 2009.

SECTION 5. ORS 317.061 is amended to read:

317.061. The rate of the tax imposed by and computed under this chapter is:

(1) Six and six-tenths percent of the first \$250,000 of taxable income, or fraction thereof; and

(2) Seven and nine-tenths percent of any amount of taxable income in excess of \$250,000.

SECTION 6. The amendments to ORS 317.061 by section 5 of this 2009 Act apply to tax years beginning on or after January 1, 2009, and before January 1, 2011.

SECTION 7. ORS 317.061, as amended by section 5 of this 2009 Act, is amended to read:

317.061. The rate of the tax imposed by and computed under this chapter is:

(1) Six and six-tenths percent of the first \$250,000 of taxable income, or fraction thereof; and

(2) Seven and [nine-tenths] six-tenths percent of any amount of taxable income in excess of \$250,000.

SECTION 8. The amendments to ORS 317.061 by section 7 of this 2009 Act apply to tax years beginning on or after January 1, 2011, and before January 1, 2013.

SECTION 9. ORS 317.061, as amended by sections 5 and 7 of this 2009 Act, is amended to read:

317.061. The rate of the tax imposed by and computed under this chapter is:

(1) Six and six-tenths percent of the first [\$250,000] \$10 million of taxable income, or fraction thereof; and

(2) Seven and six-tenths percent of any amount of taxable income in excess of [\$250,000] \$10 million.

SECTION 10. The amendments to ORS 317.061 by section 9 of this 2009 Act apply to tax years beginning on or after January 1, 2013.

BUSINESS REGISTRY FILINGS

SECTION 11. ORS 56.140 is amended to read:

56.140. (1) The Secretary of State shall collect a nonrefundable fee of \$100 for each of the following documents delivered to the Secretary of State for filing:

(a) Articles of incorporation delivered for filing under ORS 58.085.

(b) Articles of incorporation delivered for filing under ORS 60.051.

(c) Articles of incorporation delivered for filing under ORS 62.511.

(d) Articles of organization delivered for filing under ORS 63.051.

(e) Applications for registration delivered for filing under ORS 67.590.

(f) Certificates of limited partnership delivered for filing under ORS 70.075.

(g) Trust documents delivered for filing under ORS 128.575.

(h) Articles of incorporation delivered for filing under ORS 554.020.

(2) The Secretary of State shall collect a nonrefundable fee of \$100 for annual reports delivered for filing by an entity subject to a fee under subsection (1) of this section, and for any other related document that the entity is allowed or required to file with the Secretary of State.

(3) The Secretary of State shall collect a nonrefundable fee of \$275 for each of the following documents delivered to the Secretary of State for filing:

(a) Applications for authority to transact business in this state delivered under ORS 58.134, 60.707, 63.707 or 67.710.

(b) Applications for registration under ORS 70.355.

(c) Annual reports delivered for filing by an entity subject to a fee under paragraph (a) or (b) of this subsection, and for any other related document that the entity is allowed or required to file with the Secretary of State.

[(1)] (4) For documents other than those specified in

subsections (1), (2) and (3) of this section, the Secretary of State shall collect a nonrefundable fee of \$50 for each document delivered for filing to the Secretary of State as part of the secretary's business registry functions described in ORS 56.022.

[(2)] **(5)** The Secretary of State by rule may establish fees, in addition to those provided for in [*subsection (1)*] **subsections (1) to (4)** of this section, for:

(a) Copying any public record maintained by the secretary and relating to the secretary's business registry functions, and for certifying the copy; and

(b) Certifying to other facts of record, including certificates of existence, relating to the secretary's business registry functions.

[(3)] **(6)** The Secretary of State shall collect a nonrefundable fee of \$20 each time process **that is related to the Secretary of State's business registry functions** is served on the Secretary of State [*and the process relates to the secretary's business registry functions*].

[(4)] **(7)** The Secretary of State may waive collection of any fee, charge or interest[,] or portion of a fee, charge or interest[,] that is collectible by the Secretary of State as part of the secretary's business registry functions.

[(5)] **(8)** The Secretary of State by rule shall establish and collect reasonable fees for the following services relating to the secretary's business registry functions:

(a) Computer generated lists on electronic data processing media.

(b) Terminal access to the files of the office.

(c) Microfilm records of the files of the office.

(d) Microfilm processing and development services.

(e) Copies of the programs and files on paper or electronic data processing media.

SECTION 12. The amendments to ORS 56.140 by section 11 of this 2009 Act apply only to documents filed with the Secretary of State on or after the effective date of this 2009 Act.

SECTION 13. ORS 56.041 is amended to read:

56.041. (1) The Operating Account is established in the General Fund of the State Treasury.

(2) The net amount accruing to the Secretary of State from all fees, charges, interest, fines, penalties and miscellaneous revenues from all sources relating to business registry functions, and moneys received by the Secretary of State under ORS chapters 79 and 194 and ORS 80.100 to 80.130, 87.246, 87.767 and 87.806 to 87.831 shall, after deduction of refunds, be paid over to the State Treasurer and deposited at least monthly in the Operating Account.

(3) Moneys deposited to the credit of the Operating Account are continuously appropriated **to the Secretary of State** for the expenses of carrying out the functions and duties of the Secretary of State relating to business registry, and the functions and duties of the Secretary of State under ORS chapters 79 and 194 and ORS 80.100 to 80.130, 87.246, 87.767 and 87.806 to 87.831.

(4) At the end of each month, the Secretary of State shall determine the number of business registry filings during the month for which the Secretary of State collected the fees described in ORS 56.140 (1) to (4). An amount equal to \$20 for each of those filings shall be deposited by the Secretary of State in the Operating Account. The Secretary of State shall then deposit all other moneys from the fees collected during the month under ORS 56.140 (1) to (4) in the General Fund. Amounts deposited to the General Fund under this subsection are available for general governmental expenses.

[(4) *At the end of each month:*]

[(a) *The Secretary of State shall determine for that month the number of business registry filings for which the Secretary of State collected the fee described in ORS 56.140; and*]

[(b) *An amount equal to \$30 for each business registry*

filing described in paragraph (a) of this subsection shall be transferred to the General Fund and shall become available for general governmental expenses.]

[(5) *As of July 1 of each year, any unexpended and unobligated balance in the Operating Account that is in excess of the amount that is necessary to administer the functions and duties of the Secretary of State as described in subsection (3) of this section for two months, as certified by the Secretary of State, shall be transferred to the General Fund and shall become available for general governmental expenses.*]

SECTION 14. The amendments to ORS 56.041 by section 13 of this 2009 Act first apply to fees for business registry filings collected on or after the effective date of this 2009 Act.

UNIFORM COMMERCIAL CODE FILINGS

SECTION 15. ORS 79.0525 is amended to read:

79.0525. (1) Except as otherwise provided in subsection (4) of this section, the nonrefundable fee for filing and indexing a record under ORS 79.0501 to 79.0528 may not exceed [\$10] **\$15**.

(2) The number of names required to be indexed does not affect the amount of the fee in subsection (1) of this section.

(3) The nonrefundable fee for responding to a request for information from the filing office, including for communicating whether there is on file any financing statement naming a particular debtor, may not exceed:

(a) \$10 for each distinct debtor name to be searched;

(b) \$5 for copies of Uniform Commercial Code documents relating to each distinct debtor name to be searched, in addition to the fee in paragraph (a) of this subsection; and

(c) \$5 for each request by document number for copies of Uniform Commercial Code documents.

(4) This section does not require a fee with respect to a record filed or recorded in the filing office described in ORS 79.0501 (1)(a). However, the recording and satisfaction fees that otherwise would be applicable to the record apply.

(5) The Secretary of State shall adopt rules prescribing fees for providing summaries and compilations that are not debtor specific and for providing copies of records, as described in ORS 79.0523 (6), that are not debtor specific.

SECTION 16. The amendments to ORS 79.0525 by section 15 of this 2009 Act apply only to records filed under ORS 79.0501 to 79.0528 on or after the effective date of this 2009 Act.

NOTARY COMMISSION APPLICATIONS

SECTION 17. ORS 194.020 is amended to read:

194.020. (1) To defray costs incurred by the Secretary of State to process the application made under ORS 194.014, each applicant for appointment as a notary public shall pay in advance to the Secretary of State a nonrefundable application fee not to exceed [\$20] **\$40**.

(2) Any fee received by the Secretary of State under subsection (1) of this section shall be deposited in the State Treasury and credited to the Operating Account under ORS 56.041, and is in lieu of any fee charged under ORS 177.130.

SECTION 18. The amendments to ORS 194.020 by section 17 of this 2009 Act apply only to applications made under ORS 194.014 on or after the effective date of this 2009 Act.

MISCELLANEOUS

SECTION 19. The unit captions used in this 2009 Act are provided only for the convenience of the reader and do not become part of the statutory law of this state or express any legislative intent in the enactment of this 2009 Act.

SECTION 20. This 2009 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fifth Legislative Assembly adjourns sine die.

Note: **Boldfaced** type indicates new language; [*brackets and italic*] type indicates deletions or comments.

Explanatory Statement

Measure 67 raises the corporate minimum tax for the first time since 1931. Beginning in tax year 2009, S corporations and partnerships will pay \$150. The Measure increases the tax C corporations will pay on profits. Some filing fees with the Secretary of State also will be increased. Sole proprietors are not subject to the minimum tax. The Measure will raise an estimated \$255 million to maintain funds currently budgeted for education, health care, public safety and other services. Approximately 90% of the state general fund budget goes to education, health care and public safety. Because some state money brings in federal matching funds, Oregon will likely receive more federal money if the measure passes than if the Measure fails.

Beginning in tax year 2009, the Measure raises the corporate minimum tax from \$10 to \$150. C corporations with over \$500,000 in Oregon revenues will pay a minimum tax of approximately 0.1% of Oregon revenues. The tax rate for profits over \$250,000 paid by C corporations will increase by 1.3 percentage points for 2009 and 2010. The rate increase is reduced to 1.0 percentage point for tax years 2011 and 2012. For tax years after 2012, the profits tax rate returns to 6.6% for all C corporation profits below \$10 million, and the marginal tax rate of 7.6% will apply to C corporations' profits over \$10 million. C Corporations pay minimum tax or profits tax, not both.

For business entities other than C corporations, such as S corporations and partnerships, the Measure sets the taxes those businesses will pay at \$150.

The Measure also increases the filing fees that businesses will pay to the Secretary of State. Filing fees will increase from \$50 to \$100 for Oregon businesses, and from \$50 to \$275 for out of state businesses. Fees for filing uniform commercial code financing statements will increase by \$5 and the application fee to be a notary public will increase from \$20 to \$40.


(This impartial statement explaining the measure was provided by a Joint Legislative Committee.)



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Argument in Favor

Protect Vital Services, Make Oregon's Tax System More Fair For All of Us, and Raise the \$10 Minimum Income Tax

League of Women Voters of Oregon urges a YES vote on 66 and 67.

Did you know that two-thirds of the corporations doing business in Oregon pay only \$10 a year in the corporate minimum income tax?

Compare that to what the average family of four pays--\$3,100. That means that just one family of four pays more than 300 corporations (including large, out-of-state corporations that make a lot of money in Oregon)... combined.

It's time for a change.

Because these measures are targeted only on corporations and richest households, more than 98 percent of Oregon taxpayers won't see any increases in their taxes. In fact, people who find themselves unfortunately unemployed due to the recession will get a tax break on their unemployment benefits. And because 75 percent of the corporate profits tax will be paid by corporations that are headquartered out of state, these measures will bring in crucial funding that would otherwise have been shipped to other states.

Measures 66 and 67 protect funding for education, public safety, and healthcare, which make up more than 90 percent of Oregon's budget. As need for basic services increases in this recession, it becomes even more vital that we preserve the services that are needed now more than ever.

These measures are the step we need toward preserving our schools and essential services and protecting the middle class from carrying more of the burden.

Vote YES on Measures 66 and 67

(This information furnished by Marge Easley, League of Women Voters of Oregon.)

This space purchased for \$500 in accordance with ORS 251.255.

The printing of this argument does not constitute an endorsement by the State of Oregon, nor does the state warrant the accuracy or truth of any statement made in the argument.

Argument in Favor

Join AARP Oregon in Voting Yes to Protect Oregon Seniors, Families and Communities

Our non-profit, non-partisan organization with 535,000 members aged 50+ across Oregon **supports Measures 66 and 67.**

The questions facing us are really quite simple. Do you believe that:

Corporations should pay more than just \$10 a year in income taxes?

Seniors should have access to basic care allowing them to live with independence, choice and dignity?

Fairness and shared responsibility help ensure our state's quality of life and economic vitality?

Middle-class families should be protected by keeping the burden from being shifted to them?

AARP says YES, YES, YES and YES on Measures 66 and 67.

Voting Yes will protect nearly \$1 billion in state funding that pays directly for healthcare, human services, education, and public safety.

Measures 66 and 67 are **critical in protecting the independence, choice and dignity of seniors to receive in-home and community-based care** and to access nursing facilities if they need them, and in **preserving Oregon Project Independence**, our state's flagship program that helps seniors live in their own homes. Doing otherwise just isn't right and will cost taxpayers far more in the long run.

Both measures are also crucial in helping Oregon's economy recover – saving thousands of jobs, leveraging hundreds of millions in federal matching dollars, and generating much-needed economic stimulus for local communities.

More than 90 percent of Oregon's general fund pays directly for education, healthcare, and public safety. During this recession, our priority should be protecting these services and stimulating our economy, which our children, seniors, families, and communities are counting on now more than ever.

It's time we asked corporations to pay more than \$10 a year in income taxes to preserve the essential services we all value and make the difference in our collective quality of life and economic future.

Please join AARP Oregon in voting YES.

AARP Oregon	AARP Oregon
Gerald J. Cohen	Ray Miao
State Director	State Volunteer President

(This information furnished by Gerald J. Cohen, AARP Oregon State Director.)

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Argument in Favor

Oregon PTA Urges a YES Vote on Measures 66 and 67

Oregon's parents and teachers say YES to protecting our classrooms and our kids.

This is an important election for school funding, and Oregon PTA urges you to vote yes on these two measures.

Right now, two-thirds of the corporations doing business in Oregon pay just \$10 a year in income taxes. That hasn't been changed since 1931. With Oregon schools struggling just to keep the doors open, it's time we asked corporations to contribute more than \$10 to our education system.

Voting YES on these measures will protect our classrooms by making sure that two-thirds of the corporations doing business here are paying more than \$10 a year in income taxes.

For Oregon parents and teachers, there's no greater priority than protecting our children's health, safety, and education. Voting **YES on Measures 66 and 67** is vital in making sure that we protect our classrooms and give our kids every opportunity to succeed.

These measures protect vital funding that will **preserve Oregon's class sizes, protect effective school programs, and make sure that our children are well-prepared to face the challenges of tomorrow.**

These measures also protect small businesses: Roughly 90 percent of the businesses in Oregon will pay just \$150 in income taxes—a modest investment in making sure our children have a quality education.

Measures 66 and 67 preserve critical services and protect middle-class families from carrying more of the burden of this economic crisis.

Please join Oregon PTA in voting YES on Measures 66 and 67. Oregon's children are counting on you.

**Preserve our classrooms.
Protect Oregon families.
YES on 66 and 67.**

For more information, please visit www.oregonpta.org
(This information furnished by Sandra Bell, President, Oregon PTA.)

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Argument in Favor

Oregon Teachers Urge a Yes Vote on Measures 66 and 67

Help Protect our Schools

As classroom teachers, we know firsthand the need to protect students and families, and we know that Oregon's future depends on a strong education system.

Voting YES on Measures 66 and 67 will help keep our schools strong when our communities need them the most. These measures will help preserve class sizes, protect effective programs, and most importantly keep schools open during these tough economic times.

Our communities rely on good schools to help create the big thinkers, skilled workers, and inventive entrepreneurs of tomorrow. Preserving our schools means protecting our future.

A Yes vote on Measures 66 and 67 will help our schools provide the stability and quality education that our kids deserve while protecting Oregon's middle-class families, who are struggling to make ends meet.

It's more important than ever that we support our kids and our classrooms. We owe it to Oregon's children to make sure that we preserve vital funding for every level of education. Voting YES on these measures is critical in keeping education a priority for the state.

The legislature passed these bills in order to prevent about \$1 billion in cuts to schools and critical services. Voting yes will protect these services when we need them most. Voting no will force an immediate and dangerous series of cuts to education and human services in the last half of the budget cycle.

Oregon's children are our greatest resource. Every child deserves a classroom where they can learn, and that's why Oregon's teachers support Measures 66 and 67.

Oregon's kids are counting on us to do the right thing.

Vote Yes on Ballot Measures 66 and 67.

Karen Watters
3rd Grade Teacher, Sutherlin

Jamie Zartler
English Teacher, Grant High School, Portland OR

Sena Norton
6th Grade Teacher, Boring Middle School

Carolyn Jo Cooper
Science and Math Teacher at Neahkahn Middle School

(This information furnished by Karen Watters.)

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Argument in Favor

Help Keep Oregon Safe

Partnership for Safety and Justice Urges a "Yes" Vote on Measures 66 and 67

Oregon is doing something right. According to the FBI, Oregon's rate of violent crime dropped over 10% in the last year – the largest decrease in the nation – and property crimes dropped almost seven percent during the same time period.

The Partnership for Safety and Justice credits this trend with a shift toward more effective, prevention-based approaches for protecting community safety. Oregon's investment in community-based addiction treatment and prevention programs and drug courts has been critical.

Yet due to these tough economic times, programs that focus on prevention and rehabilitation are in trouble, jeopardizing

Oregon's continued ability to reduce crime rates and create safe communities.

Measures 66 and 67 protect funding for public safety, prevention and rehabilitation services that help former crime victims and those who have been convicted of a crime successfully rebuild their lives and re-enter society.

These measures will not only continue to support efforts to reduce and prevent crime in our local neighborhoods, they bring fairness to our tax system by moving the burden off of middle class and working families.

Help Keep Oregon Safe

Join Partnership for Safety and Justice in Voting YES on Measures 66 and 67

(This information furnished by David Rogers, Partnership for Safety and Justice.)

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Argument in Favor

Oregon Small Business for Responsible Leadership Urges a Yes Vote on Measure 67

Let's look at the facts on Measure 67

Oregon Small Business for Responsible Leadership is a non-partisan organization of small business owners committed to improving healthcare, education, social justice and other issues vital to all Oregonians. That's why we support the corporate tax measure, and we want you to know the important facts before you vote:

Fact: Measure 67 was crafted to be fair to small businesses. Oregon Small Business for Responsible Leadership helped write the bill in order to keep the tax burden from being shifted onto small businesses.

Fact: The corporate minimum tax is being updated to \$150 from the 1931 figure of \$10, a long-needed update that pays for basic record keeping on businesses by the State.

Fact: Businesses headquartered elsewhere transacting business in Oregon will finally pay their fair share with a very low and reasonable rate of tax on Oregon business activity. Until now, their share has been unfairly shifted to the Oregon small businesses and local mom-and-pop shops.

Fact: Success of Oregon's economy is small business driven. Success of small businesses depends on strong schools, safe communities, and healthcare services that protect working- and middle-class families. This measure protects Oregon classrooms and essential services, and prepares the next generation of entrepreneurs for the challenge.

Fact: Sole Proprietorships are not affected by this measure, so they won't see any tax increases.

Fact: This measure protects Oregon jobs by keeping hundreds of millions of dollars in Oregon's economy, being spent at local businesses. It will also help Oregon attract new businesses here by offering strong schools and protecting quality of life.

Oregon Small Business for Responsible Leadership is voting YES on Measure 67, and we think you should too.

(This information furnished by Christine Chin Ryan, Oregon Small Business for Responsible Leadership.)

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Argument in Favor

Support Oregon's Rural Communities

The Rural Organizing Project Urges a YES vote on Measures 66 and 67

The effects of this recession are being felt most in Oregon's rural communities. While unemployment may be high across Oregon, in rural Oregon it has skyrocketed.

That's why we need Measures 66 and 67.

Passing these measures is critical for rural Oregon families for three reasons:

1. These measures exempt the first \$2400 of unemployment benefits from tax, reducing taxes for families who have lost a job. In August, the unemployment rate in Crook, Deschutes, Douglas, Grant, Harney, Jefferson, Josephine, Klamath and Linn Counties was over 15%.
2. These measures will ensure that corporations pay their fair share for schools, health care and public safety all across the state. Families hardest hit by the recession rely most heavily on the vital public services that Measures 66 and 67 protect.
3. Our schools – and especially local community colleges – are economic engines for rural Oregon, providing critical job training. Our communities simply cannot afford further cuts to our schools, if we're going to get the economy back on track.

For too long, Oregon's working families have shouldered the burden of paying for our schools and our basic services, while large corporations have paid just \$10 a year. Rural Oregon communities can no longer afford for corporations and the richest households to be let off the hook, while we pay more and more.

The other side will spend millions on TV ads trying to convince you to vote against these measures—but don't be fooled. This issue is simple: **Should corporations pay more than \$10 a year in income taxes?**

If you believe that schools, healthcare, and public safety are too important to give up just so that large corporate lobbyists can line their pockets, then we think you should vote not just yes...

... **Vote HECK YES.**

Vote YES on Measures 66 and 67 to protect our communities.

(This information furnished by Amy Dudley, Rural Organizing Project.)

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Argument in Favor

Protect Access to Health Care

The Oregon Nurses Association Urges a Yes Vote on Measures 66 and 67

As nurses, our number one priority is the safety of our patients. Our state is currently experiencing a severe nursing shortage that threatens the quality of care that we provide to our patients. Voting yes on measures 66 and 67 will help us stop the layoffs of nurses in the very places we need them most: our schools and community health centers.

A yes vote on Measures 66 and 67 will help keep patients safe.

Every day, more than 500,000 Oregonians wake up worried about the future. They live in fear of getting sick, and of having to choose between paying their medical bills and paying the mortgage. This is a choice no one should have to make.

A yes vote on Measures 66 and 67 will protect health care coverage for tens of thousands of Oregon's working families.

By voting yes on Measures 66 and 67, you will protect nearly \$1 billion in funding for Oregon's most essential services; education, health care and public safety. A yes vote will help ensure that our state's corporations and wealthiest citizens pay their fair share for the crucial services we all rely on.

A yes vote on Measures 66 and 67 will create a healthier Oregon... and a fairer Oregon.

Oregon's nurses are on the front lines of keeping our families and communities healthy, every day.

Voting Yes is the right thing to do for a healthier Oregon. As nurses, employers and as proud citizens, we urge a **Yes Vote on Measures 66 and 67.**

(This information furnished by Jack Dempsey, Oregon Nurses Association.)

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Argument in Favor

Measures 66 and 67 will protect the needs of Oregon's children when they need our help the most.

Please join Children First for Oregon in voting YES on Measures 66 and 67

Children First for Oregon works to make Oregon a place where all children thrive. We educate and engage Oregonians to promote programs and policies that get results for kids.

Measures 66 and 67 are critical in making sure that children don't become the biggest victims of the recession. These measures will help the state prevent cuts in vital services for kids.

These measures:

- Protect health care for children
- Prevent cuts to Oregon's foster care system, so that these children are protected and cared for
- Maintain programs that prevent child abuse and neglect
- Protect critical programs that provide safe, quality care for children with low-income working parents

The recession has impacted working families and children deeply. At the same time, two-thirds of corporations doing business in Oregon pay just \$10 a year in income taxes.

We can no longer afford for working- and middle-class families to carry the burden of paying for the state's basic services.

Measures 66 and 67 protect critical services when we need them the most.

It's time to protect Oregon's children.

Please vote Yes on Measures 66 and 67.

Children First for Oregon
Robin Christian, Executive Director

(This information furnished by Robin Christian, Children First for Oregon.)

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Argument in Favor

The Oregon Consumer League Urges a YES Vote on Measures 66 and 67

VOTING YES IS A SIMPLE MATTER OF FAIRNESS.

Big corporations and rich CEOs will try to make this issue complicated, but the issue is really quite simple: corporations should pay more than \$10 dollars a year in income tax.

MIDDLE CLASS FAMILIES PAY TOO MUCH.

Because two-thirds of corporations pay Oregon's \$10 corporate minimum based on a 1930s law, the average Oregon family pays more in taxes than 300 corporations who do business in Oregon – all put together.

NO MORE BAILOUTS.

For too long, rich CEOs, high paid lobbyists, corporate lawyers and accountants have gotten away with shifting the burden onto the middle class. While Oregon families have really struggled, big corporations and the rich have gotten massive bailouts.

BIG CORPORATIONS NEED TO PAY THEIR FAIR SHARE.

We can shift the burden off of the middle class, protect those hit hardest by the economic crisis, and fund the vital services Oregonians need. We just have to hold the big corporations accountable and make them pay their fair share.

IT'S TIME FOR A CHANGE.

Join the Oregon Consumer League and regular Oregonians all across our state in taking back the power from the big corporations and high paid lobbyists.

VOTE YES ON MEASURES 66 AND 67.

(This information furnished by Dr. Jim Davis, Oregon Consumer League.)

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Argument in Favor

Human Services Coalition of Oregon Urges a Yes Vote

Voting YES is about more than...

- ... asking corporations to pay more than \$10 a year in income taxes;
- ... making Oregon's tax system fairer for working families
- ... protecting and creating Oregon jobs.

This recession has hit us all hard. Families who never thought they would need to ask for help are now asking. And those who were struggling to begin with are now finding it nearly impossible to make ends meet.

Voting YES means protecting health care and other vital services for those hit hardest by the economic recession.

When it comes to protecting Oregon's most vulnerable, passing Measures 66 and 67 means preserving health care and human services for **real Oregonians – ourselves, our families, our neighbors.**

What's at stake? For healthcare and human services alone, the state could lose more than \$180 million, plus more than \$200 million in federal matching funds.

These measures protect funding for:

- Healthcare access for tens of thousands of children, seniors, and people with disabilities
- Foster care services for children
- In-home care for thousands of seniors and people with disabilities – allowing them to remain independent and in their homes

- Nursing home care and assisted living care for thousands of low-income seniors and people with disabilities.
- And many more critical services that we all depend on.

So while you consider whether to vote YES on Measures 66 and 67, please remember that **while voting YES is about restoring fairness to Oregon's tax system, it's also about ensuring a healthy, safe, and bright future for our families and our neighbors.**

Please join the **Human Services Coalition of Oregon, a statewide group of 80 organizations and individual members**, in voting YES on Measures 66 and 67.
www.oregonhSCO.org/

(This information furnished by John Mullin, Human Services Coalition of Oregon.)

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Argument in Favor

Support Schools. Support Students.

Stand for Children Urges a Yes Vote on Measures 66 and 67

As schools across the state struggle to find money to keep their doors open for the full school year and preserve class sizes, Oregonians will face this simple but important question:

Should we stop further cuts to public schools, healthcare, and public safety?

For Oregonians who value education, the answer is clear: **YES!**

Voting YES on Measures 66 and 67 will protect our local schools by stopping \$733 million in cuts to public services. Currently, two-thirds of corporations pay \$10 a year in income taxes—including out-of-state corporations that make millions of dollars in Oregon. These measures raise the \$10 corporate minimum income tax to \$150 per year for most corporations, and raise the tax rate for the state's wealthiest households – those with taxable income above \$250,000. These modest increases will allow us to fund schools and other critical services.

We cannot afford to shortchange Oregon's children and the future of our local communities. It's time to fund the basics. These measures will prevent our class sizes from growing even larger and our school years from being cut further. These important protections will improve Oregon's workforce and economy.

Vote yes if you want the promise of a quality education for all kids to be real, so they are well prepared for the jobs of tomorrow.

Vote Yes on Measures 66 and 67 to keep our promise to our children.

In fact, **97.5% of taxpayers will NOT see their taxes increase.** We are just asking corporations and the very rich to pay a little bit more. It's critical for the future of our students and our state's long-term economic health that we be able to invest in education and the services upon which Oregonians and local businesses rely.

Join Stand for Children in Voting Yes on Measures 66 and 67.

(This information furnished by Dana Hepper, Stand for Children.)

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Argument in Favor

Dear Neighbors,

We know all too well that families across Oregon – regular middle class families who work hard and play by the rules – have been hit hard by this economic recession. Ours is just one of those many families.

And, after carefully studying the issues, we realized that **Measures 66 and 67 are a good and important step in the right direction – not just for Oregon, but for middle class families like ours.**

Like many other families, ours has faced unemployment this year. These measures will help families like ours by cutting taxes on unemployment payments so that we have more money to spend on our basic needs.

Here's the problem with the current system: It's unfair and out-dated, and it allows big, out of state corporations and the rich to get by paying too little, while regular families like ours end up paying more than our fair share.

Big corporations and rich CEOs may try to make this issue seem complicated, but it's really very simple:

-- When two-thirds of corporations pay just \$10 in income taxes, there's something wrong.

-- When this \$10 income tax is based on a law that hasn't been changed since the 1930s, there's something wrong.

-- When **the average Oregon family like mine pays more in income taxes than 300 big corporations put together** – like big oil, insurance and pharmaceutical companies – there's something wrong.

-- And when middle class families get stuck with most of the bill for funding the vital services we all need and rely on – there's something wrong.

Measures 66 and 67 will make it right.

Don't be taken in by the big corporations, their high paid lobbyists or their expensive advertisements. These measures will change the system for the better, and help take the burden off of middle class families who are struggling.

We hope you'll join us in voting YES on 66 and 67.

Darrin, Kebby, Tealy and Kale Dupree Family

(This information furnished by Kebby Dupree.)

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Argument in Favor

**Planned Parenthood Advocates of Oregon and
NARAL Pro-Choice Oregon
Say**

Vote YES for Fairness and to
Protect Access to Health Care

As the largest advocates for reproductive health care, family planning services and comprehensive sex education, we know how important these services are to ensuring that all Oregonians have the ability to make responsible choices.

We know firsthand that the recession has made it even harder for regular people to make ends meet.

That's why we urge you to vote YES on Measures 66 and 67.

Voting YES will do two very important things:

- 1) By holding corporations accountable for paying more than \$10 in taxes, and **ensuring that the richest Oregonians pay their fair share, passing these measures will shift the burden of the economic crisis away from the working- and middle-class families who are already struggling to make ends meet.**

- 2) Voting YES on these measures will **preserve nearly \$1 billion in funding for education, public safety, and health-care, including services that protect the health of women and families.** By targeting only those who can afford to pay more in this recession, these measures protect health care services for middle class families, just when those services are most needed.

At stake in this election are services that are vital for the health and safety of all Oregonians, including:

- Family planning services for low-income women;
- Healthcare access for uninsured low-income pregnant women and children;
- HIV treatment and prevention programs;
- Programs that prevent the spread of STDs, especially among youth.

By passing these measures, we can make the system FAIRER, and we can protect the vital services, like health care, that Oregonians need.

Please join NARAL Pro-Choice Oregon and Planned Parenthood Advocates of Oregon in voting YES on Measures 66 and 67.

(This information furnished by Jessica Stevens, Defend Oregon.)

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Argument in Favor

I'm the President of a leasing and finance company and I support measures 66 & 67; modest but important steps toward protecting education and keeping our communities safe.

Oregon currently has the second lowest business tax structure in the nation. Businesses benefit from shared public services and if it weren't for these basic and essential services, businesses in Oregon couldn't function.

Two thirds of the corporations in Oregon pay just \$10 a year in fees, not enough to cover the postage to administer the program. Business professionals understand our responsibility to contribute to the shared services that allow us to thrive. We find resources to pay for the attorneys and accountants necessary for incorporation, so surely we can budget to reimburse the State that provides business the infrastructure it takes to function and profit.

Businesses utilize infrastructure, including the roads and courts, provided by the State. The taxes paid by business are merely the user fees due the state. Without such investments by our State, commerce would not be possible.

Business subsidies are not consistent with free market principles. Do the people of Oregon prefer to have their tax dollars subsidize commerce or be used to educate their children?

Corporations enjoy limited liability and legal protections guaranteed by the State. Businesses may trade as partnerships, proprietorships or LLC's. Incorporation is voluntary. It creates an expense for taxpayers and I do not believe that a profit making enterprise deserves welfare from the taxpayer.

Responsible business owners know that we must pay our bills. Measures 66 & 67 raise funds from those who directly benefit and therefore can afford it.

Educated children are the future workers and business people of Oregon. To remain competitive in commerce, education is a critical investment. The business community today owes that to the business community of the future.

Please join me by voting yes on Measures 66 and 67.

**Joseph L. McKinney
President
Oregon Roads, Inc.
Eugene, OR**

(This information furnished by Joseph L. McKinney, President, Oregon Roads, Inc.)

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Argument in Favor

School Principals Across Oregon Urge a Yes Vote on Measures 66 and 67

As school principals, we work to ensure that our schools are run efficiently and are responsive to the needs of our students, parents, and our communities. We must guarantee that all students have the tools they will need to compete in today's society, and we must do so in a way that is fiscally responsible. **We strongly support Measures 66 and 67 because they allow us to provide a quality education to our students.**

Measures 66 and 67 will make sure that corporations and the richest households are paying their fair share to fund classrooms right here in our community. **Our schools can no longer afford for two-thirds of corporations to pay just \$10 a year in income taxes.**

Schools all across Oregon—like each of ours—are facing challenging times. Given the economic crisis, we are doing the best we can to help our students succeed. **Measures 66 and 67 are absolutely necessary so that districts can keep class sizes small, keep teachers in the classroom, and protect important programs for our students.**

Supporting our classrooms and providing a strong education will be vital to rebuilding our economy. With the U.S. falling behind countries like India and China in the number of students earning science and engineering degrees, **it's important that our students are given the tools to compete in the global economy.**

Help Protect Our Schools.

Please join us in Voting Yes on Measures 66 and 67

Oregon Elementary School Principals Association
Oregon Association of Secondary School Administrators

(This information furnished by Kent Hunsaker, Oregon Elementary School Principals Association.)

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Argument in Favor

Preparing for Oregon's Future

Continuing Oregon's Excellence in Health Care

Oregon Health Care Association Supports Measures 66 and 67

The Oregon Health Care Association is a network of over 570 health care providers including skilled nursing facilities, assisted living and residential care facilities, and in-home care agencies. Our members know first-hand the difference quality care can provide for all Oregonians.

Measures 66 and 67 will protect long term and in-home care for thousands of Oregonians.

It is estimated that by 2020, America's population of those aged 85 and older will double to over 7 million people. By the year 2050, this number is projected to grow to between 19 and 27 million people. Planning for long term care is essential to meeting this growing need.

Measures 66 and 67 fund vital long-term and in-home care services, ensuring Oregon is prepared for the future.

Oregon Health Care Association member facilities provide services to over 40,000 Oregonians each day. These facilities also provide employment opportunities for approximately 30,000

Oregonians. Many facilities provide specialized services, including programs for pediatric patients and victims of serious head injuries. These are valuable and highly skilled employment opportunities, right here in Oregon, that will be threatened if we do not vote YES for measures 66 and 67.

Measures 66 and 67 keep jobs in Oregon, keeping our economy vibrant.

Oregon Health Care Association's mission is to enhance health care, housing, and supportive social services for all Oregonians. Measures 66 and 67 directly support the needs of patients and their families by continuing to fund these essential long term health care services.

Ensure Care for all Oregonians

Vote YES on Measures 66 and 67

(This information furnished by Lauren Rhoades, Oregon Health Care Association.)

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Argument in Favor

Dear Oregon Voter,

The most important part of my job as Superintendent of Public Instruction is making sure that all students in our public schools have an equal opportunity to learn the academic and life lessons that will prepare them for work or to go on to college.

We are very fortunate in Oregon to have dedicated, quality teachers and educators who want to help their students learn and reach their maximum potential. Oregonians place a high value on our public schools and have a strong tradition of supporting our teachers and students. That's why I urge you to vote YES on Measures 66 and 67.

Measures 66 and 67 will ensure that we can keep our local class sizes manageable, keep teachers in the classroom, and protect vital education programs for our students. These measures ensure that profitable corporations are paying their fair share to fund schools in every community in Oregon. Our schools can no longer afford for two-thirds of corporations to pay just \$10 a year in income taxes.

Measures 66 and 67 are key to rebuilding Oregon's economy. As Superintendent, I speak to educators all across America. Our students need the tools to compete in the global economy and we cannot afford to fall further behind. Oregon's students deserve every opportunity we can give them to succeed; quality public schools are a critical component of our economic recovery.

Measure 66 and 67 protect the things that every Oregonian cares about, like good public schools and safe communities and neighborhoods. Don't be fooled by the political scare tactics and misinformation you are hearing from opponents about these measures. The reality is that more than 97% of Oregonians won't see their taxes increase under these measures.

I urge every Oregonian to protect our schools and support our students. Please vote Yes on Measures 66 and 67.

Sincerely,

Susan Castillo
Superintendent of Public Instruction

(This information furnished by Susan Castillo, Superintendent of Public Instruction.)

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Argument in Favor

Dear Fellow Oregonians,

My family is like most Oregon families. We care about our community. We care about our local schools. We care about our local businesses. That is why we are Voting Yes on Ballot Measures 66 and 67.

I work in the library at the Banks High School and I feel so lucky to be working with students in our small, rural community. These kids deserve a full school year, small class sizes and effective programs that keep them in school and prepare them for the future. **Voting Yes on Measures 66 and 67 will help protect Oregon's classrooms in districts large and small.**

Our family also owns a small business. We are proud to have served our community for years. We recognize the value of investing in our schools, because Oregon businesses depend on a strong educational system. We cannot afford to disinvest in our children at a time when they need to be better prepared to compete in today's global economy.

That's why we urge a Yes Vote on Measures 66 and 67.

As small business owners, we have often felt that Oregon's middle-class families and small businesses have been shouldering too much of the burden to pay for our schools and other vital services. It just doesn't seem fair that nearly two-thirds of corporations doing business in Oregon get away with paying only \$10 a year in income taxes. With a Yes Vote on Measures 66 and 67, we are ensuring that out-of-state and large corporations pay their fair share, while at the same time protecting small businesses.

The vast majority of taxpayers and small business owners will either benefit or won't be affected by these measures. But all small businesses will see the things they depend on to succeed – good schools, health care, public safety – protected from harm. Please Vote Yes.

Debra Mott
Small business owner

(This information furnished by Debra Mott.)

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Argument in Favor

Assure Quality Care in Oregon

Vote YES on Measures 66 and 67

Measures 66 and 67 protect the services we need the most.

Like most Oregonians, elders depend on services like public safety and health care, and we know that the communities we're part of depend on safe, vibrant, successful schools. Without Measures 66 and 67, the legislature will have to cut almost a billion dollars out of those services.

Much of that money would come directly from services that help Oregon's elders lead full, independent lives such as assisted living programs and medication. For some seniors and their caregivers, these cuts could mean the loss of Oregon Project Independence and other critical services that help allow older adults maintain choice and dignity in their homes and communities.

Support Measures 66 and 67, keep costs for seniors low.

Many of Oregon's elders live on a fixed income. At the same time, senior citizens represent a large and growing part of Oregon's population. By the year 2010, one in three Americans will be over age 50. The implications for Oregon's future are clear: without support for this growing need, the quality of life for Oregon's elders will decline, and their spending power within the state will diminish.

By voting YES for Measures 66 and 67, we will maintain vital services for Oregon elders, while supporting our economy by keeping spending in the state.

Let's make sure Oregon elders, families and communities have the care and services they need and deserve.

Join the Elders in Action Commission in voting "YES" on Measures 66 and 67

(This information furnished by Tara Krugel, Elders in Action Commission.)

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Argument in Favor

There's a lot of information in this Voter's Pamphlet about Measure 67. So first, let's talk about something that Measure 67 will **NOT** do.

If passed, Measure 67 will:

- **NOT** drive small businesses into bankruptcy;
- **NOT** cause small businesses to move out of state; or
- **NOT** force small businesses to lay off employees.

If Measure 67 passes, the minimum corporate income tax rate will rise from \$10 to \$150. Two-thirds of corporations pay Oregon's \$10 corporate minimum.

The corporate minimum tax rate hasn't been upped since 1931, so these businesses have been getting off easy for many years. Now they face a tax increase of \$140. **That \$140 isn't going to force anyone into bankruptcy, nor will \$140 cause layoffs.**

Here's what Measure 67 WILL do — create tax fairness. Again, the corporate minimum was last raised in 1931, so that means for the past eight decades the percentage of the tax burden on corporations has dwindled while the burden on the middle class and low-income families has increased. Measure 67 pushes the pendulum back just a little.

This measure also increases what's called the "marginal tax rate on corporate profits" above \$250,000. What's that mean in English? It means that large nationally based corporations that do a lot of business in Oregon will have to pay some taxes here. These are huge corporations that paid their CEOs millions in compensation and bonuses, but according to the most recent reports filed with the SEC they paid no state or local taxes. **Measure 67 means they would pay their fair share of taxes on income earned in Oregon** — nothing more, nothing less.

That's fair.

Vote YES on Ballot Measure 67 for Tax Fairness!

(This information furnished by Don Loving, Public Affairs Director, American Federation of State, County & Municipal Employees (AFSCME).)

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Argument in Favor

The Oregon Center for Public Policy:

Vote Yes on Measures 66 and 67

A Necessary Step Toward Balanced, Effective Economic Policy

Today, middle-class and low-income Oregonians pay a larger share of their income in state and local taxes than rich Oregonians. In fact, the rich pay the lowest share of their income in state and local taxes. In addition to preserving vital services like health care, education and public safety,

Measures 66 and 67 are the first step toward a more balanced and effective economic policy that benefits middle-class and low-income working Oregonians.

Measures 66 and 67 Protect Oregon's Working Families

For years, middle-class and low-income working families and small businesses have paid more than their fair share because two-thirds of corporations in Oregon pay a corporate minimum income tax of just \$10.

Middle-class and low-income families have been disproportionately hurt by the economic recession. These families need Measures 66 and 67. The measures preserve services that are vital for putting Oregon's economy back on track, such as K-12 education and professional training through higher education and community colleges, and they provide an immediate tax cut for Oregonians who have lost their jobs and are looking for work. Measures 66 and 67 follow this principle: If your family earns less than \$250,000 per year, you won't pay a single penny more.

Mainstream Economists Support Measures 66 and 67

Eminent economists, such as President Barack Obama's budget director Peter Orszag and Nobel Prize winner Joseph Stiglitz, agree that in a recession, it is preferable for states to enact targeted tax increases on the wealthy than to cut services. Three dozen Oregon economists have gone on record saying Measures 66 and 67 are good for Oregon's economy.

The Oregon Center for Public Policy urges you to vote YES on Measures 66 and 67. Vote "YES" for a necessary step toward a balanced, effective economic policy for Oregon.

(This information furnished by Charles Sheketoff, Oregon Center for Public Policy.)

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Argument in Favor

The Oregon League of Conservation Voters Urges a YES vote on Measures 66 and 67

Preserving Oregon's Unique Quality of Life is the Responsible Thing to Do

OLCV urges you to vote YES on Measures 66 and 67, to help ensure that we pass on Oregon's unique quality of life to our children and grandchildren.

Our state has made significant progress toward preserving natural areas for families to enjoy, protecting critical farmland and wildlife habitat, ensuring clean rivers and streams and promoting a clean energy economy that provides good jobs with benefits for Oregon families.

However, it is clear we have much more work to do to leave behind a legacy we can be proud of. **That work will only be possible if we come together and vote "YES" on Measures 66 and 67.**

Measures 66 and 67 preserve funding for Oregon's environmental stewardship through services such as:

- Air quality monitoring
- Wastewater management and toxic water monitoring to help clean up our rivers and ensure safe drinking water for our families
- Developing Oregon's clean energy economy to bring good jobs to our state
- Reducing global warming pollution

Right now, two thirds of Oregon businesses pay only \$10 a year in taxes. By raising the \$10 corporate minimum income tax for the first time since 1931, and asking just a bit more

from the richest Oregonians, **Measures 66 and 67 help to ensure that Oregon's unique quality of life – our legacy to future generations – is preserved.**

It's the responsible thing to do for our families.

Join Oregon League of Conservation Voters in Voting YES on Measures 66 and 67

The Oregon League of Conservation Voters is a non-partisan organization with a simple mission: To elect pro-environment candidates and pass responsible laws that protect the environmental legacy we leave behind for future Oregonians.

(This information furnished by Katy Daily, Oregon League of Conservation Voters.)

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Argument in Favor

Oregon District Attorneys Say:

**Keep Oregon Safe
Vote YES on Ballot Measures 66 and 67**

In order to keep our neighborhoods safe, Oregon needs a highly functioning and integrated public safety system – from the police who investigate crimes to the district attorneys who prosecute the offenders.

Can corporations afford to pay more than \$10 in taxes in order to protect the safety of Oregon's businesses?

YES.

Can Oregon households making more than \$250,000 afford to pay a little more in taxes in order to protect the safety of Oregon families?

YES.

Do you want to see your community protected from criminals, especially during tough economic times when crime rates tend to increase?

YES.

Then join District Attorneys from across Oregon in voting YES on Measures 66 and 67.

These measures provide needed funding for police, community corrections and our courts. Voting against these measures could mean a reduction in the number of state troopers on the job, and it will threaten our ability to prosecute criminals.

Measures 66 and 67 ensure that we have the tools to prosecute identity theft and drug-related crimes.

We need to add more troopers to the job, not fewer. We need increased supervision of sex offenders, not less. We need court doors open and the ability to prosecute dangerous criminals.

**VOTE YES ON 66 AND 67
TO KEEP OUR COMMUNITIES SAFE**

- Michael D. Schrunk, Multnomah County District Attorney
- Joshua Marquis, Clatsop County District Attorney
- John S. Foote, Clackamas County District Attorney
- John M. Haroldson, Benton County District Attorney
- Michael T. Dugan, District Attorney, Deschutes County

(This information furnished by Michael D. Schrunk.)

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Argument in Favor

Help Keep Higher Education Accessible for All Oregonians

The Association of Oregon Faculties represents faculty and academic professionals from public universities around the state. We take our jobs of educating students and preparing them to be successful and competitive in a tough job market very seriously. **That is why we are urging a Yes vote on Measures 66 and 67.**

Oregon's universities have served the state well by creating family wage jobs and economic growth in every county of the state. Strong universities are critical to our children's future and key to Oregon's economic recovery. For Oregon to thrive, we need to educate a well-trained workforce and provide students the tools to win the good paying jobs of tomorrow.

Measures 66 and 67 will help our universities continue to make contributions in the lives of our students, our communities and to our economy.

Affordable access to our universities is vital to Oregon's economic future. Voting yes on these measures will help to ensure that Oregon's people retain that affordable access. Oregon faculty members have watched as, too often, students have had to go into debt to get the education that they need to keep family-wage jobs in this state. This is unfair to working families who seek a brighter future for their sons and daughters.

For Oregon to compete in the global marketplace we need Measures 66 and 67.

Measures 66 and 67 preserve our communities by maintaining basic funding for essential services like education, health care, and public safety, and protect the middle class as they struggle to make ends meet. We need to vote yes in January to help Oregon protect our kids' futures and maintain a positive legacy for the future.

Please join the 600-plus members of the Association of Oregon Faculties in Voting Yes on Measures 66 and 67.

W. Gregory Monahan

Association of Oregon Faculties

(This information furnished by W. Gregory Monahan, Association of Oregon Faculties.)

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Argument in Favor

As a farmer in Lebanon, I know first hand how deeply this recession has affected our rural communities. **Because of decisions made by the Wall Street banks and credit card companies, hard working rural families like my own are feeling the pain.**

These measures do what's right in difficult economic times – they protect families who have been victims of the economy and help put Oregon on a path to recovery.

This recession has hit Oregon's rural communities especially hard, creating an even greater need for services like quality health and senior care. That's why Measures 66 and 67 are the right thing to do, especially for our rural towns. **These measures are necessary to fund the vital services when we need them the most.**

Rural Oregon has more than our fair share of unemployment, and voting YES on these measures will give desperately needed relief to those who have lost their jobs, because Measure 66 gets rid of taxes on unemployment benefits for this year.

Oregon's farmers work hard, provide for our families, pay our taxes, and care deeply about our communities. Voting YES on these measures will protect our schools, care for our seniors, and will keep our communities safe.

I do my part. I pay my fair share. I pay more than \$10 in taxes. Big corporations and rich CEOs should do their part too.

Lots of times, it can seem like these major decisions that affect us are out of our control. But **Measures 66 and 67 let us—the voters—decide who should pay and how we will recover from this recession.**

I hope you'll join me in looking at the facts and then voting YES on Measures 66 and 67.

Jim Just, Owner
La Ferme Noire Vineyards
Lebanon, OR

(This information furnished by Jim Just, La Ferme Noire Vineyards.)

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Argument in Favor

Small Business Owners Across the State Urge a Yes Vote on Measures 66 and 67

"In times of crisis, Oregonians do what's right to help out their neighbors, friends, and family. **Getting through this recession is going to require that same commitment to doing what's right.** Measures 66 and 67 help the people who need help the most, by cutting taxes on unemployment benefits and keeping the doors open at our community colleges and universities. **As proud Oregonians and business owners, we know these measures are the right thing to do."**

Constance Palaia Marr, Co-owner
Motel Del Rogue
Grants Pass, Oregon

Kevin P. Marr, Co-owner
Motel Del Rogue
Grants Pass, Oregon

"I'm voting yes because these measures are **designed to protect schools and other social services.** Measures 66 and 67 simply ask for corporations and the wealthy to pay their fair share for the things we all need. As a small business owner and as an Oregonian, I'm voting Yes."

John Schmitt, President
OakTree Digital
Portland, Oregon

"The recession has hit Oregon hard, and how we respond to it is a test of who we are as a people. These measures help preserve what makes Oregon a great place to live and own a business. Strong schools that provide kids with a bright future are an integral part of our communities. **In my view, voting yes is how we maintain our values through these hard times."**

Rhonda L. Ealy, Owner
Strictly Organic Coffee Co.
Bend, Oregon

(This information furnished by Constance Palaia Marr, Co-owner, Motel Del Rogue.)

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Argument in Favor

Oregon's Children, Families, and Seniors are Counting on You

It's Time for Corporations to Pay More than \$10 in Income Taxes

How we respond to this recession is a test of who we are as a people. In this time of crisis, we believe the right thing to do is to protect the Oregonians who are struggling the most in this economy.

Measures 66 and 67 will help those who need it most:

- Seniors and people with disabilities, by protecting the in-home care that allows them to live with dignity and independence in their own homes
- Children of struggling families, by making sure their basic needs are met
- Those who are looking for work, by removing taxes on most of their unemployment benefits for 2009

These measures are the right thing to get us through these tough times.

Wall Street banks and credit card companies have taken billions in federal bailout dollars, yet thanks to Oregon's \$10 minimum, one customer pays more in overdraft fees and outrageous credit card finance charges than these corporations pay in Oregon taxes.

This election is **an opportunity for us—the people of Oregon—to decide whether big corporations and the rich should finally pay** their fair share for the services we all rely on. Voting YES will hold the big corporations and their special interest lobbyists accountable.

And these measures protect Oregon's middle class. If your family earns less than \$250,000 a year, you won't pay a single penny more.

There are over 40,000 SEIU members in Oregon, frontline workers who help deliver the vital public services we all count on every day.

Vote YES to protect quality services for local communities.

Vote YES to protect Oregon's middle-class families.

Vote YES to make sure that big corporations are paying more than \$10 in income taxes.

Linda J. Burgin, President
SEIU Local 503, OPEU

(This information furnished by Arthur Towers, SEIU Local 503.)

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Argument in Favor**Oregon Economists Say Voting "Yes" Is the Prudent Choice for Economic Recovery**

We are a group of Oregon economists who have considered these measures and have concluded that there is a strong economic case for voting yes.

Faced with this recession, it is economically better for the state to raise taxes on corporations and households that make more than \$250,000 per year than it is to cut vital services, or to raise taxes on the middle class.

This is because the bulk of the money that the state spends on public services — more than 90 percent of which goes to education, health and human services and public safety — is spent right here in Oregon. Economists agree that spending on education, health and human services is the strongest form of economic stimulus spending, delivering the most "bang for the buck."

And, because some state money brings in Federal matching funds, Oregon will receive more Federal dollars if the measures pass, and fewer Federal dollars if they fail.

Further, because a significant portion of Oregon's corporate taxes are paid by out-of-state corporations, Measures 66 and 67 bring money into Oregon's economy that otherwise would be spent elsewhere.

Eminent economists, such as President Barack Obama's budget director Peter Orszag, and Nobel Prize winner Joseph Stiglitz,

agree that in a recession, it is preferable for states to enact targeted tax increases than to cut services. The economy recovers faster, and investments made in education, health and human services pay off big in terms of future productivity.

In other words, it is our assessment that passing Measures 66 and 67 is the prudent choice for Oregon's economy.

Mary C. King, Professor
Portland State University Economics Department

Michael F. Sheehan, Ph.D.
Sheehan & Sheehan Economics LLC

Ronald L. Chastain, Ph.D.
Chastain Economic Consulting

Patrick M. Emerson
Professor of Economics in Oregon

Martin Hart-Landsberg, Professor of Economics
Lewis and Clark College

(Universities listed for identification purposes only)

(This information furnished by Mary C. King, Portland State University Economics Dept.)

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Argument in Favor**Vote Yes on Measures 66 and 67 to Save Vital Senior Services**

Join the **Oregon Alliance for Retired Americans** in voting YES on these measures.

The Oregon Alliance for Retired Americans works to advance public policy that protects the health and economic security of older Americans. The Alliance believes that seniors must work together to preserve all that we have fought for and all that future generations of Americans deserve. We must be our own advocates!

That is why we are strongly supporting Measures 66 and 67. In this time of economic crisis, we must work to preserve the Oregon we've all value. **When times get tough, Oregonians come together to do what's right.**

These measures protect services for the most vulnerable Oregonians, including Oregon's retirees. Protecting our schools, healthcare, in-home care for seniors and people with disabilities, keeping our communities safe—this is the Oregon way.

The large corporations and out-of-state special interests opposed to these measures don't care about our communities. The corporate lobbyists don't care about protecting the health of our rural communities or about making sure that Oregon's seniors can live with independence and dignity. The opponents only care about protecting their embarrassingly low \$10 income tax.

It's time for Oregonians to stand up and protect our communities and our future.

Measures 66 and 67 will continue the investments we've made in education, so that our children and grandchildren get the training they need to compete in the global market. These measures will prevent cuts that could shortchange future generations.

It's time to stand up for what's right for Oregon. It's time to Vote YES on Measures 66 and 67.

(This information furnished by Gerald S. Morris, Oregon Alliance for Retired Americans.)

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Argument in Favor

Oregon's Religious Leaders for Tax Fairness

Tax fairness is the moral choice for people of faith
Vote Yes on 66 and 67

As religious leaders and citizens, we have considered the arguments for and against these two measures and have sought to discern the path of justice and righteousness with regard to this election. We have come to the following conclusions.

Times are tough

Too many Oregonians have lost their jobs or experienced pay cuts; many have seen their retirement savings or health benefits vanish. State revenues have fallen sharply, and education, law enforcement and many other services have seen their budgets cut.

We cannot allow working families and the most vulnerable to bear this burden alone, while many corporations and high-income taxpayers resist a modest increase in their taxes. Our congregations are doing all they can to provide help for those in need, but charity alone is not enough. Government must also provide a safety net for those most afflicted.

93% of our state budget is devoted to education, health care, human services, and public safety. These programs make possible future economic growth and sustain struggling families in hard times. Further budget cuts would be unconscionable and self-defeating.

It is fair and just that those who continue to prosper greatly should give back a little more of their income to support the public services that have made their prosperity possible. The responsibility of the wealthy to the poor and to the common good is a principle deeply rooted in the texts and teachings of our religious traditions.

Congregational names listed for identification purposes only.

Mary Jo Tully Chancellor, Archdiocese of Portland	Rev. Dr. Lorne Bostwick Senior Pastor, Central Presbyterian Church
Rev. Dr. Marilyn Sewell	Rev. Patricia Campbell-Schmitt
Rev. Lynn Smouse López, Pastor Ainsworth United Church of Christ	The Reverend Stephen L. Schafroth Deacon, Episcopal Diocese of Eastern Oregon
Rev. W.J. Mark Knutson	Rabbi Joey Wolf

See over 100 endorsers at www.taxfairnessoregon.org

(This information furnished by Josie Koehne, Tax Fairness Oregon.)

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Argument in Favor

The Democratic Party of Oregon Says Vote YES for Middle-Class Families and Tax Fairness

While personal income tax rates have been going up with inflation, most corporations doing business in Oregon still pay only \$10 year—the same amount they've paid since 1931. The average Oregon family now pays more income taxes than 300 corporations pay, all put together.

Wall Street banks and credit card companies have taken billions in federal bailout dollars, yet thanks to the \$10 corporate minimum, a customer pays more in overdraft fees and outrageous credit card finance charges than most corporations pay in Oregon taxes.

Voting yes is the change we need to help protect middle-class families and have corporations pay their fair share of taxes.

Measures 66 and 67 protect Oregonians who have been hardest hit by the recession – seniors, children and the unemployed – and prevent them from being hurt again by drastic cuts to essential services in health care, education and public safety. In fact, these measures cut taxes for the unemployed this year, and only raise the tax rate on those who can afford to pay more – the wealthiest 2.5% of Oregonians.

If your family earns less than \$250,000 a year, you won't pay a single penny more.

Vote Yes on Measures 66 and 67 and protect Oregonians from drastic cuts in health care, education and public safety and support tax fairness.

And thank you for helping to **keep Oregon safe, healthy, and educated.**

Democratic Party of Oregon

(This information furnished by Meredith Wood Smith, Democratic Party of Oregon.)

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Argument in Favor

School Board Members From Across the State Urge a Yes Vote on Measures 66 and 67

As school board members from around the state, we serve communities large and small. Our kids go to school in urban and rural districts. They come from families from many different walks of life.

One thing that all Oregon kids have in common is that they deserve a quality education with reasonable class sizes and full school years.

Measures 66 and 67 will help Oregon students learn and succeed in school.

These measures not only protect schools, they bring fairness to our tax system. Right now, two-thirds of corporations pay only \$10 a year in income taxes. Corporations and the wealthy need to step up to help protect classrooms and services right here in our communities. **These measures move the burden off of middle-class families and protect our kids' future.**

Many of our schools are operating on bare bones budgets but remain committed to providing a high-quality education for students. **Measures 66 and 67 will help keep our schools whole, while avoiding teacher layoffs, increases in class size or shortened school years.**

Support Our Schools Join us in Voting Yes on Measures 66 and 67

David H. Krumbein, Board Chair, Pendleton School District 16-R

Karen Cunningham, Beaverton School District, Board of Directors Member

Fred Marble Forest Grove School District, Board Member

Linda Brown, member Lake Oswego School Board

Bobbie Regan Portland Public School Board

David T. Beeson-Director (position 6), Silver Falls School District/Board of Directors

Randy Tweten, La Grande School District, Board of Directors Board of Directors, Oregon School Boards Association

(This information furnished by Bobbie Regan, Portland Public School Board.)

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Argument in Favor

Voting yes is about protecting the health of the state.

Voting yes is about doing what's right for Oregon.

Right now, most corporations pay only **\$10** in state income taxes—**the same amount they've paid since 1931**.

It's no wonder middle class families think they're paying too much. The average Oregon family now pays **more income taxes than 300 corporations pay, all put together**.

In this economic crisis, it's time for us to do the right thing. It's crucial that we protect the health of everyone in this state, particularly those who've been hurt most by the recession.

Voting YES means we value protecting our most vulnerable neighbors and family members—seniors, children, and people with disabilities. These measures will protect thousands of adults and children on the Oregon Health Plan, ensuring that in this time of need, Oregonians still have access to quality healthcare.

These measures will fund nursing home safety, elder abuse enforcement, lifesaving prescription drugs, and home care that helps low-income seniors remain independent.

Measures 66 and 67 will help those looking for work by removing taxes on their 2009 unemployment benefits, preserve our communities by maintaining basic funding for essential services like schools, health care, and public safety, and protect the middle class as they struggle to make ends meet.

We need to vote yes in January to help protect access to healthcare for Oregonians in need.

Join Oregonians for Health Security in voting YES on Measures 66 and 67.

(This information furnished by Jessica Stevens, Oregonians for Health Security.)

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Argument in Favor

Measures 66 and 67 Save Jobs and Protect Families.

**Join Family Child Care Providers.
Vote YES on Measures 66 and 67!**

With Oregon's economy in crisis, now more than ever we need critical services like Oregon's Employment Related Day Care Program.

As a family childcare provider, I have seen firsthand how this program supports families by helping low-income working Oregonians pay for child care. And the ability to access affordable child care often makes the difference between being able to keep a job, and losing a job that parents desperately need in order to make ends meet.

Voting "no" on Measures 66 and 67 would cost jobs in two ways:

1. Family child care providers would lose their jobs, because they would no longer be able to afford to provide childcare at a reduced rate to families in need;
2. The hard-working parents who rely on these family child care providers would be faced with a terrible choice: give up their job or put their children at risk.

That's why Oregon's family child care providers urge you to vote YES on Measures 66 and 67.

Programs like this one help hard working Oregonians keep their jobs and continue contributing to our economic recovery, while also ensuring that children are protected, nurtured and well cared for.

The results speak for themselves:

- 3,500 low-income families with young children receive proper child care.
- 1,800 jobs saved because parents can go to work safe in the knowledge that their children are well-cared for.

Big corporations and rich CEOs will try to make this issue complicated, but it is really quite simple: should corporations and the rich finally pay their fair share and contribute to critical services that help keep children safe and parents in the workplace?

For our sake, for our children's sake, for Oregon's families' sake, please join family childcare providers like me in voting YES!

Sandra Araujo
Family Childcare Worker

(This information furnished by Arthur Towers, SEIU Local 503.)

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Argument in Favor

**Small Business Owners
Urge a Yes Vote on Ballot Measures 66 and 67**

For years, our family has owned a small business in Douglas County. Small businesses are the backbone of Oregon's economy. We need to give small, local business owners the support and opportunities they need to be successful. That's why we will be voting Yes on Measures 66 and 67.

Measures 66 and 67 protect small business.

93% of small business owners in Oregon will not pay a dime more in personal income taxes under these measures. What the measures will provide for our local communities are good schools, access to health care and safe neighborhoods. These are the very things small businesses need to thrive, especially in a tough economy.

Measures 66 and 67 stop large corporations from getting away with paying just \$10 a year in taxes.

Oregon families and small businesses have been shouldering the burden of paying for our schools, health care and public safety services. In fact, the taxes we pay provide nearly 95% of the funding for the services we all rely on. At the same time, two-thirds of corporations doing business in Oregon are paying just \$10 a year in taxes. The average Oregon family pays more than 300 corporations pay in income taxes all put together.

Measures 66 and 67 protect our schools and help keep our kids safe.

In addition to owning and running a small business, I am also a special education teacher in a juvenile detention center in Roseburg. Every day I witness heart-wrenching stories of the challenges my kids and their families face. Measures 66 and 67 protect funding for education and services that keep families and kids off drugs and away from crime.

**Help Protect Small Businesses and Kids
Vote Yes on Measures 66 and 67**

Wicker Works
M. Robina Malone – owner
(small business)

(This information furnished by Mary Robina Malone, Wicker Works.)

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Argument in Favor

We paid as much for this page--\$500--as 50 corporations paid last year in income taxes... combined.

Last year, more than two-thirds of corporations doing business in Oregon paid just \$10 in income taxes. That includes big corporations that do hundreds of millions of dollars of business in Oregon.

While taxes keep going up for all of us, most corporations still pay only \$10 dollars – the same amount they've paid since 1931. Corporations used to pay 16% of the taxes in Oregon. Now they pay only 6%. Meanwhile, the average middle-class family in Oregon pays more in income taxes than 300 corporations pay—combined. It's time to hold those corporations accountable.

Measure 67 is fair. It is necessary. And it is the right thing to do.

Join **Tax Fairness Oregon** in voting YES on Measure 67.

To find out more, visit www.TaxFairnessOregon.org.

(This information furnished by Jody Wisner, Tax Fairness Oregon.)

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Argument in Favor

**Small Business Owners
Urge a Yes Vote on Measures 66 and 67**

"These measures are necessary to fund vital services when we need them most. I live and do business in Oregon because we value our schools, universities, and basic services. These are the things that allow businesses to thrive, young entrepreneurs to flourish, and big new ideas to develop. We must continue to protect our priorities, and that's why I'm voting YES."

**John Mullin, President
Amallegory Productions, Inc.
Portland, Oregon**

"Measures 66 and 67 are the right move for our economy. In order for the state to get back on our feet, we'll need to protect jobs and basic services here in Oregon. These measures will make sure that middle class families and small businesses aren't carrying the burden of this recession."

**Bill Dickey, Co-owner
Witham & Dickey
Portland, Oregon**

"For Oregon to thrive, we need to offer businesses a well-trained workforce and provide our kids the tools to win the good paying jobs of tomorrow. It's both irresponsible and shortsighted to keep cutting education funding. That's why I'm voting yes on Measures 66 and 67."

**Albee Kara, President
Faster Connections, Inc.
Portland, Oregon**

(This information furnished by John Mullin, Amallegory Productions Inc.)

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Argument in Favor

As an employee of the Oregon Youth Authority, I know firsthand the stakes that are on the line with these ballot measures, both for troubled kids and for all of our communities.

I'm supporting a Yes vote on these measures, because our communities cannot afford to turn our backs on the young people in our communities who need our help the most.

From Pendleton to Hillsboro to Medford, communities around Oregon struggle with gang activity and youth violence. OYA staff and community partners work with youth who have been involved in gangs. It's our job to make sure these kids make a healthy transition back into their communities, reducing gang violence.

Our programs are affected doubly by the economic crisis. The downturn creates an environment where more youth are at risk for becoming involved with gangs and violent behaviors. At the same time, the economic crisis threatens the resources we need to provide these services.

Measures 66 and 67 will help prevent closures of multiple OYA facilities and elimination of beds around the state. At these facilities, my colleagues and I work to ensure public safety and provide accountability and reformation opportunities to youth who represent an unacceptable risk in the community.

Our communities can't afford to lose the vital services that OYA provides. Voting Yes to protect vital services will help keep more and more youth from turning to the streets and a life of crime.

I'm urging you to join me in voting YES on Measures 66 and 67, so we can continue to protect our communities and give troubled kids a second chance at a healthy, crime-free life.

Franklin Ron Weaver
Multicultural Services Coordinator
Oregon Youth Authority

(This information furnished by Arthur Towers, SEIU Local 503.)

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Argument in Favor

Vote Yes on Measures 66 and 67

Protect Oregon's Most Vulnerable Citizens

Support Local Jobs

Protect Oregon's Economy

As nursing home owners and operators who provide high quality services to seniors and families in our communities, we support Measures 66 and 67.

Our businesses provide vital services that allow older Oregonians to live safely and with dignity, independence, and respect. We also provide good jobs for 600 Oregonians.

Across the state, other senior care professionals employ over 30,000 Oregonians in good paying jobs. These employers and employees are vital parts of our local economy, creating economic activity that helps other local businesses.

Measures 66 and 67 will help make sure seniors get the high quality care and services they need and provide good-paying jobs for health care professionals and caregivers.

These measures do what's right in difficult economic times – they protect older Oregonians and their families who have been victims of the economy and help put Oregon on a path to recovery.

Please join us in voting yes on Measures 66 and 67. **It's the right thing to do for our seniors, for Oregon families and for our economy.**

Dan Gregory, Owner
WestWind Enhanced Care in Medford

Mike Hudman, President
Gateway Living and Gateway Gardens in Springfield and Eugene

Mark Kinkade, Vice President
Gateway Living and Gateway Gardens in Springfield and Eugene

Todd Woollard, CEO
Woollard Ipsen Management LLC in Coos, Jackson and Josephine Counties

(This information furnished by Lauren Rhoades, Oregon Health Care Association.)

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Argument in Favor

It's time to level the playing field. Oregon's working and middle-class families

urge a **Yes Vote on Measures 66 and 67.**

Measures 66 and 67 will protect:

- Oregon jobs
- Oregon families
- Oregon communities.

Right now, while working and middle-class families are struggling just to make ends meet in this recession, large out-of-state corporations who make millions of dollars in Oregon are paying just \$10 a year in income taxes.

The recession may continue, and many more people could lose their jobs. Many of the unemployed could have trouble finding new livelihoods, particularly if they are over forty years old. These measures will protect the basic services and keep the burden from being shifted to those who can least afford it.

Supporting public services provides a critical and minimal safety net to those who are already stressed and using all their available resources. We need to look after each other.

These measures will help protect Oregon jobs and are necessary preserve the critical services that are needed now more than ever. These measures will help those who've been hurt the most by this recession by protecting vital services and removing taxes on the first \$2,400 in unemployment benefits.

66 and 67 will start to hold corporations accountable by making sure that corporations are paying more than \$10 a year in income taxes and asking for those who've benefited most from our state to contribute just a bit more.

The measures protect services that we all depend on. By voting YES on 66 and 67, we'll be keeping our communities safe and making it clear that **corporate greed is NOT an Oregon value.**

Join in Voting YES to protect Oregon's future.

Central Oregon Jobs with Justice

Eugene Springfield Solidarity Network/Jobs with Justice

Mid-Willamette Valley Jobs with Justice

Portland Jobs with Justice

Southern Oregon Jobs with Justice

(This information furnished by Brenda Sifuentez, Portland Jobs with Justice.)

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Argument in Favor

Voting Yes is the Right Thing to Do for Those in Need

CareOregon urges a Yes Vote on 66 and 67 to protect the victims of this recession.

These measures do what's right in difficult economic times – they protect families who have been victims of the economy and help put Oregon on the road to recovery.

As the recession has deepened, more and more families have found themselves in need. How we respond to this crisis will be a test of who we are as a people.

CareOregon believes that Measures 66 and 67 are the fair way to fund necessary and vital services at a time when we need them most. In our greatest time of need, we believe Oregonians should come together to protect those hit hardest—uninsured children, seniors, and struggling families.

Here's just one example: the measures fund nursing home safety, elder abuse enforcement, lifesaving prescription drugs, and home care that helps low-income seniors remain independent

We need to vote **yes** in January to help Oregon protect our communities and maintain our values through these hard times.

Please join us in voting YES on Measures 66 and 67.

CareOregon is a not-for-profit organization committed to improving and protecting the health of low-income and vulnerable Oregonians.

(This information furnished by Martin Taylor, CareOregon.)

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Argument in Favor

**"Do justice, Love mercy, and Walk humbly with God." (Micah 6:8)
Vote YES on Measures 66 & 67**

The Oregon Center for Christian Values (OCCV) is dedicated to advocating for public policies in Oregon addressing care for the poor, the oppressed, the sick, and the environment that are biblically grounded and reflect the values of Jesus Christ.

Do JUSTICE

In a just society, Scripture states that those who have abundant resources are responsible (Luke 12:48) to allocate what God has given them to those who are poor and suffering... and those who may depend on the mercy of others (Leviticus 19:9-10; Leviticus 25).

Voting YES will protect an estimated \$1 billion that will support:

- **Unemployed and underemployed who rely on temporary assistance for needy families, food stamps and other programs**
- **Health care for children and low-income adults**
- **Seniors and the disabled who depend on state in-home care programs**

Love MERCY

Jesus said to demonstrate mercy to children, the disabled, broken, hurting, sick, and poor, in both His words and actions (Luke 4:18-19). In the story of the Good Samaritan (Luke 10:25-37), Jesus asked, "[who] do you think was a neighbor to the man who fell into the hands of robbers?" The expert of the law replied, "The one who had mercy on him." Jesus told him, "Go and do likewise."

Voting YES will show mercy to our neighbors by supporting:

- **Oregon's children, youth, teachers, and programs in K-12 education**
- **College students who depend on affordable higher education**
- **Public safety in our communities**

Walk HUMBLY with God

In humbling ourselves to serve the humble, we reflect God's attributes (Proverbs 29:7; Philippians 2:1-8) as we love our neighbor.

Our reflection on Scripture and examination of Oregon's current fiscal situation and tax structure have led us to support Measures 66 and 67. We humbly invite you to join Oregon

Center for Christian Values in voting **YES on Measures 66 and 67.**

(This information furnished by Stephanie Mathis, Oregon Center for Christian Values.)

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Argument in Favor

Measures 66 and 67 Important for Oregon, Critical For Rural Oregon

At Northwoods Nursery, we know that our state's rural counties have been hit especially hard by the economic crisis. Measures 66 and 67 are necessary to protect the services our communities—and our small businesses—depend on.

Measures 66 and 67 Protect Jobs

By voting "Yes" on Measures 66 and 67, we will fund the vital services that all Oregonians depend on, and that are critical to protecting the health of our citizens and the economic future of Oregon's rural communities.

Schools, senior care, assisted living facilities, and community colleges provide both important services and needed jobs. In rural communities like mine, these are among the largest employers.

By voting "Yes" on these measures, we will protect the education and training that we need to move Oregon forward. Our business needs qualified employees and these measures protect class sizes, keep tuition stable for higher education, and maintain access to on-the-job and vocational training programs through Oregon's community colleges.

Measures 66 and 67 Protect Our Nurseries and Farms

Nursery owners and farmers in Oregon depend on Oregon State University's Agricultural Experiment Stations and the Extension Service, which are protected by Measures 66 and 67. The Department of Agriculture's plant pest and disease control program is especially important to agricultural businesses and nurseries like Northwoods.

Please join me in Voting Yes on Measures 66 and 67

Jim Gilbert, owner
Northwoods Nursery/One Green World
Molalla, Oregon

(This information furnished by Jim Gilbert, Northwoods Nursery/One Green World.)

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Argument in Favor

Oregonians Deserve Fair Taxes and Good Schools

Vote Yes on Measure 67

Measure 67 protects funding for Oregon's schools and other vital public services when we need them most.

Measure 67 makes our tax system fairer and protects middle-class families by asking corporations to pay their fair share.

For too long, Oregon's working and middle-class families have been shouldering too much of the tax burden. Measure 67 asks those corporations that are flourishing even in this economy to pay their fair share for critical services like education, care for seniors, and public safety.

Measure 67 updates the antiquated corporate minimum tax that lets two-thirds of corporations operating in Oregon pay just \$10 in taxes per year. The corporate minimum tax has not been changed since 1931, and huge multi-national corporations have been getting by with paying only \$10 while the average family of four pays \$3100 per year in taxes. Its time these corporations pay their fair share for critical services we all need.

Measure 67 protects Oregonians relying on community colleges and universities for the training they need to get back on their feet. People who've lost jobs in the recession must build their skills to be competitive as the economy recovers. Community colleges already strained by increased demand for services can't stand another round of cuts.

Measure 67 stabilizes funding so our kids get a quality education and our workforce is highly trained, making our economy competitive in the global marketplace. We must make sure that overcrowded classrooms and shortened school years do not undermine the economic success of this generation and the next.

The 33,000 education and health care members of the American Federation of Teachers in Oregon believe that every Oregonian should have access to quality educational opportunities.

Vote Yes on Measure 67

Oregon School Employees Association

American Federation of Teachers - Oregon

(This information furnished by Robert A. Wagner, American Federation of Teachers - Oregon.)

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Argument in Favor

Oregon's Home Care Workers Ask You to Vote Yes on Measures 66 and 67

My name is Herlinda Breitenstein. I live in Independence, OR and I'm a homecare worker. I'm part of a trained workforce of caregivers who serve thousands of Oregon families and seniors every day.

Frontline caregivers, like myself, are extremely committed to the work that we do and to those we care for. We do for them what they can no longer do for themselves, enabling our clients to live in their own homes.

In-home care gives the elderly and people with disabilities a greater sense of dignity and independence, better access to family and friends, and the peace of mind that comes with attentive and affordable care in safe, familiar environments.

And in-home care is less costly than institutional care, saving taxpayer dollars.

That's why I urge you to vote YES on Measures 66 and 67, in order to preserve the critical homecare services Oregon's most vulnerable, seniors, and the disabled depend on.

Not only is state funding in jeopardy if these measures fail, but we could lose hundreds of millions of dollars in federal matching funds that help pay for Medicaid and other federal money that supports Oregon's in-home care. Instead of helping to save jobs and preserve critical services in Oregon, these federal dollars would instead go to other states, like California or Idaho.

Voting YES on Measures 66 and 67 is the right thing to do. These measures are a good solution to protecting critical services for those most in need, because they simply ensure that everyone – including big corporations – is paying their fair share.

As one of 10,000 home health care workers in Oregon who is on the frontlines every day working to make the lives of seniors and those with disabilities better, I urge you to vote YES on Measures 66 and 67.

Herlinda Breitenstein
Homecare Worker

(This information furnished by Arthur Towers, SEIU Local 503.)

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Argument in Favor

Small Businesses For 66 and 67

As business owners and community leaders, we recognize the importance of funding vital services at a time when Oregonians need them most.

Measures 66 and 67 are the right thing to do.

These measures do what's right in difficult economic times – they protect families who have been victims of the economy and help put Oregon on a path to recovery. Measures 66 and 67 preserve funding for education, healthcare, and job training for Oregonians.

Our economy cannot afford cuts to schools and higher education, undermining our public education system. Skilled workers and a strong educational system are essential to attracting business investment in Oregon. As Oregon's economy begins to rebound, we need to support local businesses by investing in education and workforce training.

A Yes Vote on Measures 66 and 67 protect funding for our schools and support a healthy economy.

In order for Oregon to thrive, we need to offer businesses a well-trained workforce, and provide our kids the tools to win the good paying jobs of tomorrow.

Oregon's young people, entrepreneurs and start-up companies cannot succeed in a state that does not provide good schools, safe communities and basic services.

Measures 66 and 67 protect the services businesses need most.

By voting yes on Measures 66 and 67 we protect the very things Oregon's businesses count on – a strong public education system and a public safety system that keeps neighborhoods and business districts safe.

Please join us in voting Yes on Measures 66 and 67.

Mike Roach, Co-Owner
Paloma Clothing
Hillsdale, Oregon

Kim Osgood, Co-Owner
Paloma Clothing
Hillsdale, Oregon

David L. Vernier, CEO, Vernier Software & Technology
Beaverton, Oregon

Brian Setzler, CPA - Owner
TriLibrium
Portland, Oregon

(This information furnished by Mike Roach, Co-Owner, Paloma Clothing.)

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Argument in Favor

Dear Oregon Voter,

Like you, I'm an Oregon voter. I'm also a son, father, husband and taxpayer.

I graduated from North Bend (Oregon) High School, Southwestern Oregon Community College and the University of Oregon. I'm a licensed attorney at law, authorized to practice law before the Supreme Court of Oregon. I've run a small business. I've volunteered as a prosecutor at the Lane County District Attorney's Office and as Chair of the Board of Education at Lane Community College. I've served as an Oregon State Senator and I've been a Lane County Commissioner since 1997.

This letter should acquaint you with the reasons why I am voting YES on Measure 67:

First and foremost, this measure is well-balanced. The Oregon Legislative Assembly had many options when confronted with the collapse of our nation's economy. They could have raised taxes and not made cuts. They could have made massive cuts and not raised taxes. Instead, they did the best they could and proposed a modest increase in corporate income taxes and they made some necessary cuts.

Second, the opponents of these measures make claims that the taxes are unfair. This is simply not true. Oregon's corporate minimum tax has been set at \$10 since 1931. Currently, 2/3 of corporations doing business in Oregon pay just \$10. Measure 67 raises this minimum to \$150, allowing Oregon to retain the lowest corporate minimum on the west coast.

Finally, if these measures fail, you can expect drastic cuts to education, health care, public safety and senior services. Join me in standing up to special interests (mostly from outside Oregon) and require that corporations pay their fair share.

If you want to learn more about this measure, please write, email or call me: I'd be happy to help you understand why it's important to vote YES on Measure 67.

Thank you,

Pete Sorenson
541-485-6726
PO Box 10836
Eugene, OR 97440
pete@petesorenson.com

(This information furnished by Pete Sorenson.)

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Argument in Favor

Measure 67 creates a minor tax increase on corporations. This tax increase was put into place by your legislators this past summer to balance Oregon's state budget. The Association of Engineering Employees Political Action Committee strongly urges you to vote in favor of this tax to support education, health care and public safety and preserve federal matching money.

(This information furnished by Evan Burroughs, Treasurer, Association of Engineering Employees Political Action Committee.)

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Argument in Favor

Common Cause Oregon is neutral on Measures 66 and 67, but is tracking campaign contributions.

The two chief petitioner committees that collected signatures to qualify Measures 66 and 67 raised \$960,196 as reported by the signature turn-in deadline of September 25. Most of this money came from two political committees. Oregonians Against Job-Killing Taxes gave 64 percent or \$610,072, while Taxpayer Defense Fund gave \$194,280 or 20 percent of total chief petitioner fundraising.

The largest single donation to Oregonians Against Job-Killing Taxes was \$100,000 from Oregon Bankers Association. Associated Oregon Industries and its political committee gave \$125,300, Weyerhaeuser gave \$51,194, Common Sense for Oregon, Inc. gave \$50,000 and Roseburg Forest Products gave \$45,000.

The top two donors to Taxpayer Defense Fund were Nevada-based Loren Parks, who gave \$75,000, and \$22,752 from FreedomWorks, Inc. in Washington, D.C. These contributions comprised 51 percent of Taxpayer Defense Funds total fundraising of \$190,446.

Detailed charts on the contributions to qualify Measures 66 and 67 are available at www.commoncause.org/oregon at the research center.

In mid-November, when this statement was prepared, “yes” and “no” campaign money was just starting to flow so the following contribution information is only preliminary.

The top three donors to Oregonians Against Job-Killing Taxes after the signature turn-in deadline through mid-November were \$50,460 from Associated General Contractors of America, \$25,700 from the Oregon Restaurant Association and its affiliated political committee, and \$17,900 from the Portland Business Alliance and its political committee.

The top three donors to Vote Yes for Oregon, as reported through mid-November, were \$75,000 from the Oregon Public Employees Union, SEIU Local 503, \$50,000 from the American Federation of Teachers-Oregon Issue PAC, and \$25,000 from the Oregon Health Care Association.

Updated “yes” and “no” campaign contribution information will be at www.commoncause.org/oregon at the research center when you receive your Voters’ Pamphlet. Common Cause Oregon appreciates your interest in “following the money” in these ballot measure campaigns.

(This information furnished by Janice Thompson, Common.)

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Argument in Favor

Vote Yes on Measures 66 and 67

Ecumenical Ministries of Oregon Supports Making the Tax System Fairer for Working and Middle-Class Families

As a voice for many in the faith community and as a provider of social services, we add our support to Measures 66 and 67. We all have a solemn responsibility to care for those who cannot do so for themselves, especially in challenging economic times like these. We believe it is fair and just to ask corporations and the most prosperous Oregonians to do their part in helping us through these tough times.

Those of us who operate faith-based charities and non-profit organizations know that we cannot meet the needs that exist in Oregon without a strong government role in providing health care, affordable housing, job training and other services that provide hope and opportunity. Support from private donors and business partners do not provide enough resources to

serve all of society’s most vulnerable populations. **We need all of us to come together to ensure a healthy and prosperous future for all Oregonians.**

Ballot Measures 66 and 67 help protect the most vulnerable Oregonians and secure adequate funding for public education, health care and public safety programs. The national economic crisis has had a profound impact on all of us. But it has hit society’s most vulnerable – the working poor, seniors and children – particularly hard.

Measures 66 and 67 protect services like early childhood education, residential care for seniors, Oregon Project Independence, and health care for working families. They also help to provide the solid foundation for quality public education that all of our children deserve.

We urge you to Vote Yes on Measures 66 and 67—the tax fairness package that secures Oregon’s future and protects those in need.

Join with Ecumenical Ministries of Oregon and faith leaders in voting Yes on Ballot Measures 66 and 67.

For more information on EMO’s positions on ballot measures, go to www.emoregon.org.

(This information furnished by Kevin Finney, Public Policy Director, Ecumenical Ministries of Oregon.)

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Argument in Favor

WORKING FAMILIES SUPPORT MEASURES 66 & 67

The 7,000-plus members of SEIU Local 49 are health care workers who transport patients, cook meals, draw blood, clean hospital rooms, provide emergency care and answer patient calls; we are janitors who keep our schools, universities, airports, sport facilities and downtown buildings clean and safe.

We work hard every day to earn a living and provide for our families. We pay our taxes and support our local communities.

But too many Oregon corporations are not paying their fair share.

Last year, the average Oregon family of four paid over \$3,000 in taxes, but more than two-thirds of corporations doing business in Oregon paid just \$10 in the corporate minimum tax.

That’s not fair for working families.

Measures 66 and 67 will protect almost \$1 billion in funding for the services working families need. By raising the corporate minimum and the tax rates on households with income above \$250,000, we can preserve essential services like K-12 education, in-home care for seniors, and the Oregon Health Plan.

The working families of SEIU Local 49 urge you to VOTE YES to make taxes more fair and protect essential services.

(This information furnished by Felisa Hagins, SEIU Local 49.)

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Argument in Favor

Now is the time to protect Oregon’s critical services.

Measures 66 and 67 are simple. They protect about \$1 billion in funding for schools, healthcare, and public safety by raising the \$10 corporate minimum income tax (for the first time since 1931) to \$150 and raising the marginal tax rate on households that earn more than \$250,000.

These measures are vital to protecting the essential services that all vibrant communities depend on: good schools, quality health and senior care, and the safety of our families and homes. These three areas make up more than 90 percent of the state's general fund budget. A small but critical portion of these revenues will also go to state and local planning services that help keep Oregon's economy moving and promote our unique quality of life. The money generated by these measures has already been budgeted, so failure of these measures would directly cause huge cutbacks in education, public safety, health-care and other services, such as community planning.

By voting YES on these measures in January, you will ensure continued state assistance for important local job-producing functions, including planning for and construction of state and local transportation projects, planning for economic recovery and continued efficient and cost-effective permitting. Furthermore, nearly \$1 billion will continue to circulate in Oregon's economy, which will be spent at local businesses and will help Oregon on the path to economic recovery.

Make your voice be heard by voting YES on Measures 66 and 67 to protect what makes our communities special.

Mission of the Oregon Chapter of the American Planning Association includes promoting the art and science of planning, promoting sustainable development objectives through comprehensive planning for economic development, social and environmental objectives, fostering social and environmental equity, and advocating for every citizen's opportunity to participate.

American Planning Association, Oregon Chapter

(This information furnished by Jeannine Rustad, American Planning Association, Oregon Chapter.)

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Argument in Favor

Join Empower Oregon in Voting Yes To Protect Services for Oregon's Most Vulnerable

Empower Oregon is a group of workers dedicated to providing quality human services and opportunities to live with independence and dignity for the individuals we serve: People with mental, emotional or behavioral disorders; adults with developmental disabilities; individuals struggling to overcome substance abuse addictions and people who are homeless. The essential services we provide help our clients become healthier, more productive members of our community.

Measures 66 and 67 are necessary to fund these critical services to Oregonians who need them most. Oregonians with mental illness, addiction, developmental disabilities or who are experiencing homelessness count on state funding and services that Measure 66 and 67 provide. These services help many Oregonians live with the independence and dignity they deserve.

At the same time, Wall Street banks and credit card companies have taken billions in federal bailout dollars, yet thanks to the \$10 dollar minimum, one customer pays more in overdraft fees and outrageous credit card finance charges than these corporations pay in Oregon taxes.

While our share of taxes keep going up, most corporations still pay only \$10 dollars – the same amount they've paid since 1931. It's no wonder middle-class families think they're paying too much. The average Oregon family now pays more income taxes than 300 corporations pay, all put together.

These measures do what's right in difficult economic times – They protect families who have been victims of the economy

and help put Oregon – and Oregon's most vulnerable – on a path to recovery. Measures 66 and 67 eliminate taxes on unemployment benefits, preserve funding for education and health care, and other vital services– the services needed most by those hit hardest by the economic crisis.

Please join us in voting YES on Measures 66 and 67.

Find out more at www.empoweroregon.org.

(This information furnished by Meghan Moyer, Empower Oregon.)

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Argument in Favor

Do you care about Oregon's natural legacy? Vote YES on Measures 66 and 67!

The Oregon Conservation Network is a coalition of **more than 40 conservation groups** around the state that works to pass laws that provide a legacy of clean air and water and protect our land and economy for future generations. Together, we represent more than 200,000 Oregonians who agree that conservation is an Oregon priority.

As Oregonians, we have a state to be proud of: Abundant farmland, lush forests, pristine public beaches, clean rivers, and special places that provide fish and wildlife habitat as well as some of the most beautiful and diverse recreation in the nation.

Oregon has a history of protecting what makes our state special. **Measures 66 and 67 will help preserve Oregon's unique quality of life for future generations.**

Measures 66 and 67 will protect funding for critical programs that will help preserve a natural legacy we can pass on to our children and grandchildren. **This includes programs that monitor air quality and keep our waters free of toxic chemicals.**

In addition, without Measures 66 and 67, programs that encourage investment in local, clean energy could be eliminated entirely. **At a time when Oregon needs stable jobs and energy independence, we can't afford to go backward.**

Voting YES on Measures 66 and 67 is the responsible thing to do for our families.

Measures 66 and 67 ask corporations and Oregon's richest 2% to pay their fair share for the services we all benefit from. **Most big corporations in Oregon pay only the minimum \$10 corporate tax**, which hasn't been raised since the 1930s. That's just not fair.

Protect Oregon. Join the Oregon Conservation Network in voting YES on 66 and 67.

Paid for by the following OCN member groups:

- | | |
|-------------------------------|--------------------------------------|
| Climate Solutions | Oregon Environmental Council |
| Confluence Consulting | Oregon League of Conservation Voters |
| Friends of the Columbia Gorge | Sierra Club |
| Friends of Mount Hood | WaterWatch of Oregon |

(This information furnished by Katy Daily, Oregon Conservation Network.)

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Argument in Favor

As financial advisors in the western United States, it's our job to help our clients maintain good access to the capital markets and to help them find the best possible financial solutions. We work with our clients to assess the long-term financial strength of their organizations arising from a sound financial strategy.

We've taken that same approach to analyzing these ballot measures, and we think the choice is clear: **Voting Yes on Measures 66 and 67 is the right thing to do for Oregon's economy in these tough times.**

The health and prosperity of Oregon depends on the smart investments we make today. If we want to compete in the global marketplace of tomorrow, we must make decisions today that protect our investment in education, from K12 through community colleges and universities.

Voting Yes on Measures 66 and 67 will protect Oregon's education, including job training and higher education, when we need it most.

Oregon's small businesses depend on a well-trained, educated workforce. Large businesses depend on basic services in order to keep their doors open. The investments we make in Measures 66 and 67 will pay off dividends for Oregon's economy.

As business owners, we believe that we are most successful when we are engaged, committed members of the communities we serve. We're supporting these measures because they are the right thing to do, because they are necessary to fund critical services, and because they are a smart investment in the future of our state. Please join us and other Oregon businesses in voting YES on Measures 66 and 67.

Sincerely,

Patrick Clancy, Managing Member
Western Financial Group
Lake Oswego, Oregon

(This information furnished by Patrick Clancy, Western Financial Group.)

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Argument in Favor

Vote Yes on Ballot Measures 66 and 67 to give everyone in Oregon a chance at a better future.

Across the state, Oregon's 17 community colleges provide opportunity for people to get the training and skills they need to get back to work. Today, 350,000 Oregonians receive education and vital skills training through their local community college.

A Yes Vote on Measures 66 and 67 will help give displaced workers a second chance, by getting them the training and education they need to get back into the workplace and provide for their families.

Now more than ever, Oregonians are relying on community colleges. This year alone, community college enrollment has jumped by 10%, adding nearly 44,000 students.

Measures 66 and 67 will ensure that every student has access to an affordable education.

If Measures 66 and 67 were to fail, Oregon's community colleges would be faced with untenable choices. Eliminate programs. Deny students. Close campuses. With the economy just beginning to improve, we can't afford those cuts.

Voting Yes on Measures 66 and 67 will help avoid hefty tuition increases, cuts to course offerings, and massive layoffs of instructors and staff.

Community colleges bolster the economy by training students in skills that local businesses need. As Oregon strives to meet the challenges and opportunities of the global economy, a strong community college system is crucial to deliver a highly skilled, well-trained workforce.

Measures 66 and 67 will provide Oregon the well-trained workforce needed for our economy to recover and grow.

Help Oregonians Find Work and Provide for their Families.

Vote Yes on Measures 66 and 67!

Chuck Clemans, member Clackamas Community College Board

Dr. Ernest R. Keller - Member Columbia Gorge Community College Board

Beverly Russell, Board Chair, Mt. Hood Community College Board of Education

Marilyn Lane, Clatsop Community College Board Chair

(This information furnished by Chuck Clemans.)

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Argument in Favor

A Message From Attorney General John Kroger

When I fill out my ballot in January, I will be voting yes on Measures 66 and 67. The reason is simple: **public safety.**

As Attorney General, my highest priority is fighting crime. If these measures do not pass, the legislature will have to make significant cuts to public safety (along with health care and education) in order to balance the state budget.

Those cuts would likely include a major reduction in number of state troopers on the road. This would be particularly dangerous in rural Oregon, where troopers are often our first responders to crime scenes and accidents.

The cuts would also result in the early release of large numbers of prisoners from our prison system. Early release of criminals—arbitrarily cutting their sentences—because we cannot fund our corrections system is a step in the wrong direction.

Because recidivism rates are high, many released prisoners will commit new crimes—ones we would have prevented if the criminals were still behind bars. It also sends a horrible signal to criminals when we ignore their original sentence and let them out early. Under our system of law, a judge's sentence should be respected.

For these reasons, I will vote yes on 66 and 67.

John R. Kroger
Attorney General

(This information furnished by John R. Kroger.)

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Argument in Favor

Don't believe the scare tactics.

Vote YES to Protect Oregon's Seniors.

This recession has been tough on all of us, but the pain has been felt especially deeply by Oregon's seniors who live on fixed incomes. The crisis means many of us are forced to make unthinkable decisions, like choosing between paying for life-saving medication and paying for food.

Measures 66 and 67 will protect seniors by preserving the basic services we need in these tough times, including:

- Nursing home safety
- Elder abuse enforcement
- Lifesaving prescription drugs
- Affordable health care
- Home care that helps low-income seniors remain independent

If your family earns less than \$250,000 a year, you won't pay a single penny more.

These measures are designed to protect middle class families and seniors on fixed incomes. Only those who can afford to do so will pay more, like corporations and rich households who are still doing well in this economy.

Most Oregonians—especially senior citizens—won't see any increase in our taxes under these measures.

Voting YES on Measures 66 and 67 is the right thing to do. Together we can ensure that Oregon's most vulnerable citizens aren't hurt even more by this recession.

Don't believe the scare tactics.

Trust the groups you know and vote YES.

**Oregon State Council for Retired Citizens
United Seniors of Oregon
Save Oregon Seniors**

(This information furnished by Dr. Jim Davis, Oregon State Council for Retired Citizens.)

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Argument in Favor

The Oregon AFL-CIO is Oregon's strong voice for the middle class. We urge you to vote YES on Measures 66 and 67.

The unions of the Oregon AFL-CIO represent over 225,000 middle class Oregonians from every part of the state. And it is the middle class that will benefit with a YES vote on Measures 66 & 67.

A recent study showed that CEO pay has grown to 364 times higher than what the average American makes, the widest gap in the world by far.

And while the middle class shrinks, bonuses and bailouts go to Wall Street Banks, credit card companies, their CEOs and lobbyists--those who created this recession in the first place. Here in Oregon, thanks to the \$10 minimum, **one customer pays more in overdraft fees and outrageous credit card finance charges than these corporations pay in Oregon taxes.**

The rich get tax breaks and corporations pay only \$10, the same amount they've paid since 1931.

It's no wonder middle class families think they're paying too much. **The average Oregon family now pays more income taxes than 300 corporations pay... combined.**

By passing Measures 66 and 67, we can finally begin to make it right.

Measures 66 and 67 are simple. They:

- Finally raise the corporate minimum tax of \$10;
- Tax the richest households making over \$250,000 a year;
- Provide immediate tax relief for 270,000 unemployed Oregonians;
- Fund the education and job training that will get our economy back on track.

If your family earns less than \$250,000 dollars a year, you won't pay a single penny more.

Voting YES will protect middle class families who have been hurt by the economy. Voting YES means a small, fair tax increase on the richest Oregonians and big corporations, and tax relief for 270,000 unemployed Oregonians.

Please vote YES on Measures 66 and 67.

www.oregonstrongvoice.com

(This information furnished by Tom Chamberlain, President, Oregon AFL-CIO.)

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Argument in Favor

A Yes Vote on Measures 66 and 67:

Necessary, and the Right Thing to Do

It's been a tough year for a lot of folks Oregon. As a local contractor in Bend, I have seen firsthand the impact of the national economic crisis.

The good news is a Yes Vote on Measures 66 and 67 can protect small businesses and middle-class families from being further victimized by the recession.

Small business owners have long understood that quality schools, access to health care and an effective public safety system are key to the success of local businesses.

Measures 66 and 67 protect about \$1 billion in funding for our schools and other essential services. Plus, they'll keep hundreds of millions of dollars circulating in Oregon--this money will be spent at Oregon businesses, putting us on the road back to economic recovery.

Measures 66 and 67 will help ensure that Oregon's students, from districts large and small, get the education they deserve.

As a parent and PTA volunteer, I know that strong schools are critical to our children's future and key to Oregon's economic recovery. For Oregon to thrive we need to offer businesses a well-trained workforce, and provide our kids the tools to win the good paying jobs of tomorrow.

These measures do what's right in difficult economic times.

The unemployment crisis has hit harder in rural counties like Deschutes than most places in the country. These measures protect families who have been victims of the economy and help put Oregon on a path to recovery. Measures 66 and 67 eliminate taxes on unemployment benefits, preserve funding for education and health care, and keep job training programs going at our local community colleges -- the services needed most by those hit hardest by the economic crisis.

Please join me in standing up and voting Yes on measures 66 and 67.

Bart Mitchell, President
Deschutes Painting, Inc.
Bend, OR

(This information furnished by Bart Mitchell, Deschutes Painting, Inc.)

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Argument in Favor

Measures 66 and 67 Protect Oregon Schools

The 48,000 Teachers and Education Professionals of the Oregon Education Association Urge You to Vote "Yes"

The members of the Oregon Education Association are committed to assuring a quality public education for every student – from pre-Kindergarten to college. While we work hard every day to do more with less, we need Oregonians to stand with us in ensuring that our schools have the resources they need to help students achieve.

Measures 66 and 67 are both necessary and fair. They will help protect your local school's ability to keep class sizes manageable, preserve a full school year, and attract and retain the best teachers.

Here is how students in four districts across Oregon could be impacted if these measures were to fail:

- **Beaverton School District:** a cut of \$18.5 million – the equivalent of reducing the school year by nearly 19 days or laying off 223 teachers;
- **Salem-Keizer School District:** a cut of \$20.6 – the equivalent of laying off 249 teachers;
- **Bend-La Pine School District:** a \$7.6 million cut – the equivalent of laying off 92 teachers;
- **Roseburg Public Schools:** a \$6.1 million cut – the equivalent of laying off 73 teachers.

Oregon's schools cannot afford more teacher and school employee layoffs.

We can protect our classrooms and vital services and shift the burden away from middle-class families by asking corporations and the rich to pay their fair share.

For too long, middle-class and working Oregonians have been shouldering the burden of supporting our schools and other vital services. The average Oregon family pays \$3,100 a year in taxes, while two-thirds of corporations doing business in Oregon pay just \$10. It's time for a change!

Support Your Local School.

Join 48,000 teachers and education professionals in voting Yes on Measure 66 and 67

Gail Rasmussen
President
Oregon Education Association

(This information furnished by Gail Rasmussen, Oregon Education Association.)

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Argument in Favor

Oregon Fire Fighters and Police Urge a YES Vote on Measures 66 and 67

Measures 66 and 67 provide critical funding to keep our communities safe.

The security of our communities depends on fire fighters, local police, parole officers, sheriffs and state police working together to protect Oregon families. In order to curb crime and punish offenders, we need adequate funding for all facets of our integrated public safety system.

In difficult economic times, our communities see an increase in crime.

As Oregonians struggle to make ends meet, the last thing we can afford is to cut funding for the services that protect Oregonians, their families, businesses and homes.

Over 90% of the state budget goes to fund public safety, education and health care.

Without the money generated by Measures 66 and 67, Oregon would be forced to make harsh cuts, which could include:

- Losing 35 state troopers and criminal detectives, plus several of the dispatchers who ensure that police are able to quickly respond to emergencies;
- Fewer prison beds and more prison closures, which means more convicted felons on our streets;
- Making a bad situation worse, the failure of these measures means fewer parole and probation officials, making it harder to supervise sex offenders and meth dealers who are released into our communities.

Measures 66 and 67 are fair and necessary. They simply ask those who can most afford to pay a little more – the richest Oregonians and big corporations – to do their part to keep Oregon safe, secure and heading in the right direction.

Vote YES, to keep criminals in jail and our communities safe.

Join Fire Fighters and Police on the front lines of protecting Oregon families.

Vote YES on Measures 66 and 67.

Kelly Bach, President
Oregon State Fire
Fighters Council

Dan Weber, Pro Tem President
Oregon Council of Police
Associations

(This information furnished by Kelly Bach, Oregon State Fire Fighters Council.)

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Argument in Favor

Small Business Owners Across the State Urge a Yes Vote on Measures 66 and 67

"For me, voting yes is a matter of my values. What kind of Oregon do I want for myself, my family and my business? The answer is simple. I want to live in the kind of Oregon that does **what's right to preserve our unique quality of life, protects those hit hardest by the recession, and invests in our young people's future** so they succeed in getting the good jobs of tomorrow."

**Judi Tichenor, Owner
Educational Travel Services, Inc.
Portland, Oregon**

"It's no wonder the middle class feel like they're paying more than their fair share. While taxes keep going up for all of us, most corporations still pay only \$10—the same amount they've paid since 1931. When I learned that **the average family is paying more than 300 big corporations combined, I knew it was time for a change.** Passing these measures is the right thing to do."

**Peter Braun, Owner
The Cobbler's Bench
Bandon, Oregon**

"Business owners know that you don't get something for nothing. Yet Wall Street banks, credit card companies and rich corporate CEOs have taken billions in federal bailout dollars, while they continue to pay just \$10 in Oregon taxes thanks to the \$10 minimum. **I'm voting yes on both measures because our schools and basic services are worth more than \$10 a year.**"

**George Brown, Co-owner
Kiva Grocery
Eugene, Oregon** **Melissa Brown, Co-owner
Kiva Grocery
Eugene, Oregon**

(This information furnished by Peter Braun, Owner, The Cobbler's Bench.)

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Argument in Favor

Join the Vote Yes For Oregon coalition in voting YES

As educators, small business owners, healthcare providers, public safety officers, community organizations and advocates dedicated to doing what's right in tough economic times, we urge you to vote Yes on Measures 66 and 67.

Protect Education, Health Care and Public Safety

- AARP Oregon
- The Addiction Counselor Certification Board of Oregon
- Adelante Mujeres
- Advocacy Coalition of Seniors and People with Disabilities
- Ainsworth United Church of Christ, Justice Commission
- Alliance for Democracy
- Amallegory Productions, Inc.
- American Association of University Professors – Portland State University (PSU-AAUP)
- American Association of University Women-Oregon (AAUW-Oregon)
- American Federation of Teachers – Oregon
- Association of Oregon Community Mental Health Programs
- Association of Oregon Faculties
- Basic Rights Oregon
- Benton County Democratic Central Committee
- Bus Project
- CareOregon
- Carpenters Local 247
- CAUSA Oregon
- Central Oregon Labor Council
- Children First for Oregon
- Christine Rains Graphic Design
- CJGraphix
- Coalition for a Healthy Oregon
- Coalition for a Livable Future
- The Cobbler's Bench
- Columbia County Area Agency on Aging Advisory Council
- Communications Workers of America Local 7901
- Community Action Partnership of Oregon
- Community Action Team, Inc.
- Community Alliance of Tenants
- Community & Parents for Public Schools
- Confederation of Oregon School Administrators
- Cottage Grove Blackberry Pie Society
- Democratic Party of Clackamas County
- Democratic Party of Multnomah County
- Democratic Party of Oregon
- Deschutes County Democrats
- Deschutes Painting, Inc.
- Economic Justice Action Group of First Unitarian Church of Portland
- Ecumenical Ministries of Oregon
- Educational Travel Services, Inc.
- Elders in Action Commission
- Empower Oregon

To find out more and join the coalition, visit www.VoteYesForOregon.org

(This information furnished by Jessica Stevens, Campaign Manager, Vote Yes for Oregon.)

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Argument in Favor

Join the Vote Yes For Oregon coalition in voting YES

As educators, small business owners, healthcare providers, public safety officers, community organizations and advocates dedicated to doing what's right in tough economic times, we urge you to vote Yes on Measures 66 and 67.

Protect Education, Health Care and Public Safety

- Faster Connections, Inc.
- Full Access
- Grant County Democratic Central Committee
- Healthy Kids Learn Better Coalition
- Human Services Coalition of Oregon
- Impact Northwest
- Justice & Witness Ministry Team, Central Pacific Conference, UCC
- Juvenile Rights Project, Inc.
- Kiva Grocery
- La Ferme Noire Vineyards
- League of Women Voters of Oregon
- McMinnville Education Association
- Marion County Democratic Party
- Mid-Valley Health Care Advocates
- Motel Del Rogue
- Mt. Hood Community College Board of Education
- NARAL Pro-Choice Oregon
- National Alliance on Mental Illness Multnomah
- National Alliance on Mental Illness of Oregon
- National Association of Social Workers (NASW), Oregon Chapter
- Neighborhood House
- Nonprofit Association of Oregon, a program of TACS
- Northwest Center for Educational Options (public charter schools)
- Northwest Health Foundation
- Northwoods Nursery/One Green World
- OakTree Digital
- ONE Voice for Child Care
- Onward Oregon
- Oregon Action
- Oregon AFL-CIO
- Oregon AFSCME Council 75
- Oregon Alliance for Retired Americans
- Oregon Association for the Education of Young Children
- Oregon Board of Rabbis
- Oregon Conservation Network
- Oregon Consumer League
- The Oregon Developmental Disabilities Coalition
- Oregon Education Association
- Oregon Environmental Council
- Oregon Health Action Campaign
- Oregon Health Care Association
- Oregon League of Conservation Voters
- Oregon New Sanctuary Movement

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Argument in Favor

Join the Vote Yes For Oregon coalition in voting YES

As educators, small business owners, healthcare providers, public safety officers, community organizations and advocates dedicated to doing what's right in tough economic times, we urge you to vote Yes on Measures 66 and 67.

Protect Education, Health Care and Public Safety

Oregon Nurses Association
 Oregon Opportunity Network
 Oregon Primary Care Association
 Oregon PTA
 Oregon Public Health Association
 Oregon Rehabilitation Association
 Oregon Safe Schools and Communities Coalition
 Oregon School Boards Association Board of Directors
 Oregon Schools Employees Association
 Oregon School-Based Health Care Network
 Oregon State Council for Retired Citizens
 Oregon State Fire Fighters Council
 Oregon Student Nurses' Association
 Oregon Wild
 Oregon Wild Conservation Leaders Fund
 Oregonians for Health Security
 Our Oregon
 Pacific Northwest Regional Council of Carpenters
 Pacific Rainforest Wildlife Guardians
 Paloma Clothing
 Parkinson's Resources of Oregon
 Partners for a Hunger-Free Oregon
 Partnership for Safety and Justice
 Pineros y Campesinos Unidos del Noroeste (PCUN)
 Planned Parenthood Advocates of Oregon
 Portland Jobs with Justice
 Portland Metro Chapter of the Pacific Green Party of Oregon
 Rural Organizing Project
 Save Oregon Seniors
 SEIU Local 49
 SEIU Local 503
 Social Justice Council of First Unitarian Church
 Southeast District Senior Advisory Council, Portland
 Stand for Children
 Strictly Organic Coffee Co.
 Tax Fairness Oregon
 United Seniors of Oregon
 Upstream Public Health
 Voz Hispana Causa Chavista
 Wasco County Democratic Central Committee
 Washington County Democratic Party
 Witham & Dickey
 Working America
 Yamhill County Democrats

**To find out more and join the coalition, visit
www.VoteYesForOregon.org**

(This information furnished by Jessica Stevens, Campaign Manager, Vote Yes for Oregon.)

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Argument in Favor**Yes on 66 and 67: The Right Thing to Do**

The recession has hit Oregon hard. How we respond is a test of who we are as a people. These measures do what's right in difficult economic times—protect families and put Oregon on a path to recovery.

Together, we can preserve education and job training to get our economy back on track, and provide immediate relief for Oregonians who have lost their jobs and are looking for work.

Yes on 66 and 67: Protect Middle Class Families

Under these measures, if your family earns less than \$250,000 a year, you won't pay a single penny more. It's no wonder middle class families think they're already paying too much. The average Oregon family now pays more income taxes than 300 corporations pay—all put together.

Yes on 66 and 67: Preserve Schools, Senior Services and Safety

These measures help protect seniors, children and the unemployed, and avoid drastic cuts to health care, education and public safety.

Strong schools are critical to our children's future and our economic recovery. For Oregon to thrive, we must offer businesses a well-trained workforce, and provide our kids the tools to win the good-paying jobs of tomorrow.

Yes on 66 and 67: Let the Voters Decide Who Should Pay

For too long, special interest lobbyists have succeeded in getting their corporate clients off the hook for paying their fair share in taxes.

Wall Street banks and credit card companies have taken billions in federal bailout dollars. Yet thanks to the \$10 minimum, one customer pays more in overdraft fees and outrageous credit card finance charges than these corporations pay in Oregon taxes. **With Measures 66 and 67, you decide who should pay.**

Vote YES in January. Hold corporations and the rich accountable for paying their fair share. Protect our communities and our values through these difficult times.

It's the right thing to do.

www.VoteYesForOregon.org

VoteYes for Oregon

(This information furnished by Jessica Stevens, Vote Yes for Oregon.)

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Argument in Opposition

IT'S EASY TO GET CONFUSED. MAKE SURE YOU KNOW WHAT YOUR VOTE MEANS BEFORE YOU CAST YOUR BALLOT.

Unfortunately, it's all too easy to get confused about what it means to be for or against a referendum. Before you vote, please be sure to read the measures carefully and understand what the result of a "YES" and "NO" vote would be.

VOTE YES if you want to:

*Raise the \$10 corporate minimum income tax for the first time since 1931.

*Protect funding for our schools, public safety and social services.

*Cut taxes on unemployment benefits for hundreds of thousands of Oregonians.

*Make sure Oregon gets its share of federal matching funds to help pay for healthcare and social services during the recession – money that would otherwise go to other states instead of Oregon.

*Protect Oregon's middle-class families and small businesses while making sure that out-of-state corporations pay more than \$10 for doing business in Oregon.

VOTE NO if you want to:

*Keep the 1930s law that allows corporations to pay just \$10 a year in the corporate minimum income tax.

*Force additional cuts of nearly \$1 billion dollars from schools, public safety and essential services in a special February session of the legislature.

*Reject federal matching funds for Oregon's healthcare and social services.

*Make out-of-work Oregonians pay taxes on their unemployment benefits.

Our Oregon is a non-partisan non-profit organization dedicated to promoting economic and tax fairness for all Oregonians; protecting schools, public safety and healthcare; and stopping unfair giveaways and loopholes that shift the burden to the middle class.

(This information furnished by Kevin Looper, Our Oregon.)

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Argument in Opposition

Measure 67 is Harmful to Oregon Farmers

Five generations of our family have worked at our Tillamook dairy. It's our life and our business. Milk prices are plunging and it's now harder than ever to keep our business afloat. We're worried that the **new, permanent tax increases legislators passed in June will hurt our farm and the families it supports.**

Economists estimate these tax increases will cost 70,000 Oregonians their jobs. We can't afford taxes that will cost more jobs. **I can't vote to send more pink slips to Oregonians.**

Legislators say their plan only taxes the rich. They're wrong. **We'll all end up paying more for groceries, gas, and other services,** and that impacts all Oregonians, especially the poor. Facing higher taxes, small businesses like ours would be forced to lay off workers, reduce wages and benefits, or close their doors.

Worse yet, the higher taxes would be retroactive to January 1, 2009, and no money to cover this increase has been withheld from Oregonians' paychecks in all of 2009. Retroactive tax bills will hurt businesses, too.

Despite the bleak economy, Measure 67 would tax businesses up to \$100,000 a year, even if they didn't make a profit. This

tax increase will make Oregon's corporate minimum 20 times higher than New York—the nation's highest.

It bothers me that the **\$733 million in new taxes** will help fund the \$269 million budgeted for state employee salary increases. Instead of pinching pennies like the rest of us, legislators increased overall state spending by \$4.7 billion – 9% higher than the previous budget.

Public employee unions say the sky will fall if the new taxes do not pass. I'm here to tell you that the sky is already falling on small businesses like mine.

Let's send legislators a message that voters already have rejected job-killing income tax increases twice before. No means no! **Vote NO on Measure 67.**

Sincerely,

Carol Marie Leuthold
Tillamook

(This information furnished by Carol Marie Leuthold.)

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Argument in Opposition

These Taxes WILL HURT Small Businesses in Oregon

Take it from us - The National Federation of Independent Businesses represents almost 8,000 small businesses in Oregon.

It's true that all small businesses will be affected by these taxes in one way or another. And small businesses will be forced to pass on that pain to regular Oregonians.

Businesses will have to pay up to \$100,000 in taxes, even if they don't make a profit. It's the largest tax increase in Oregon's history. Measure 67 would mean **Oregon has the highest business tax in the nation** – 2000% higher than any other tax.

THESE TAXES WILL AFFECT YOU:

- Businesses will treat taxes as a cost of doing business, so **we'll all end up paying more for groceries, gas and other services.**
- Businesses will have to make a choice between paying the taxes and keeping their employees, so **the taxes will mean people will lose their jobs.**

In fact, economists estimate **the taxes would cost 70,000 Oregonians their jobs.** That's on top of the almost 130,000 jobs that have already been cut since the recession started. Meanwhile, government sector employment has continued to rise.

How can the legislature **tax the very people who create jobs** in Oregon?

Please **VOTE NO on Measure 67.** Help almost 8,000 small businesses save Oregon jobs.

(This information furnished by Claudia Staton, Staton Companies)

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Argument in Opposition

Farmers are voting NO on Measure 67

For many of Oregon's farming families and other family businesses that are hanging by a thread through the recession, Measure 67 could be the fatal blow.

Oregon family farmers and ranchers cannot afford the gross revenue tax in Measure 67. These permanent and retroactive taxes passed by this legislature will impact Oregon's farmers and ranchers exceptionally hard and are plain wrong.

By its very nature, farming and ranching is a high-volume, low-margin business. That means even though a farm or ranch family can have high gross income, after we pay employee wages and benefits, input costs, transportation, land, fuel, utility, equipment, and other costs, even in the best years our net income is just a tiny fraction of that gross revenue figure.

- **Measure 67 taxes farm families on this gross revenue whether they make a profit or not.**

The economy makes things even worse, because in years like this countless farm families across Oregon will not be profitable.

- A family farm that did not earn a profit and has to dip into savings to make ends meet this year will still have to pay this new retroactive tax.
- Forcing farming families, or any other Oregon family business, to pay increased retroactive taxes when they did not break even is wrong.

Believe it or not, it gets even worse for farm co-ops, one of the pillars of the agriculture community in Oregon.

- **Members of agricultural cooperatives may even pay these taxes twice.** It is ridiculous to ask Oregonians to pay taxes on taxes.

For the sake of a healthy agricultural community in Oregon, **please join us in voting NO on Measure 67.**

(This information furnished by Barry Bushue, President, Oregon Farm Bureau Federation.)

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Argument in Opposition

Measure 67 Punishes People for the Privilege of Losing Money

I've taken pride in creating jobs for fellow Oregonians as the owner of a Medford-based trucking company. But this economy has been hard on Oregon businesses. This year was hard on my company, and we will struggle again next year.

I'm worried about what will happen to my employees' jobs if the tax increases from Measures 66 and 67 pass. Companies like mine could pay up to \$100,000 in taxes, **and I would be forced to lay off people.**

And because my business is a large C-Corp, the **tax increases will be permanent.** This year, I would have to pay retroactive taxes for 2009 **even if my business loses money.** My business and other Oregon businesses haven't budgeted for an extra bill from the Department of Revenue.

Despite Oregon's 12.2% unemployment rate, the legislature voted to raise taxes and fees by nearly \$2 billion. Economists have estimated that the tax increase from Measure 66 and 67 would cost as many as 70,000 Oregonians their jobs.

The state is spending irresponsibly. Legislators **increased overall state spending by 9%.** And they already had \$1 billion in extra cash reserves to spend without enacting \$733 million in tax increases. Measures 66 and 67 only protect state jobs, while private sector businesses like mine have been forced to tighten our belts.

Help me **protect Oregon from job-killing taxes. Vote no on Measures 66 and 67.**

Sincerely,

Michael S. Card
President
Combined Transport, Inc.

(This information furnished by Mike Card, President, Combined Transport, Inc.)

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Argument in Opposition

Even President Obama knows it:

"The last thing we want to do is raise taxes in the middle of a recession."

-President Barack Obama, August 5, 2009 on NBC

Vote NO on Measure 67. It's bad for business.

www.stopjobkillingtaxes.com

(This information furnished by Erica Hagedorn, Oregonians Against Job-Killing Taxes.)

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Argument in Opposition

Ask the Tax Professional: A CPA says this measure is bad for Oregon.

As a certified public accountant, I have spent my career studying Oregon's tax system, analyzing facts, and providing advice to individuals, families, and small businesses. I have extensively studied Measures 66 and 67 and will share with you the factual information I am sharing with my clients:

*A "yes vote" on Measures 66 and 67 is a vote for the **largest tax increase in Oregon history.**

*A "yes vote" on Measures 66 and 67 is a vote to give Oregon the **second highest income tax rate in the nation.**

*A "yes vote" on Measures 66 and 67 is a vote to **retroactively increase taxes on some Oregonians to January 1, 2009,** even though no money to cover this tax increase has been withheld from their paychecks all this year.

*A "yes vote" on Measures 66 and 67 is a vote which may **force many small businesses to lay off their workers, reduce wages and benefits and close their doors.**

I'm an accountant, not a politician. I have not told my clients how to vote on Measures 66 and 67. I have just given them the above factual information and let them make up their own mind. There is no doubt I will be voting. **I have seen enough tax returns to know that Oregon families and businesses are hurting.**

Now is not the time for the largest tax increase in Oregon history. Vote NO on Measures 66 AND 67.

Sincerely,
Daniel Kosmatka, CPA/PFS/CFE

(This information furnished by Daniel A. Kosmatka, CPA/PFS/CFE, Kosmatka Donnelly & Co. LLP, CPAs.)

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Argument in Opposition

Vote **NO** on Measure 67

The Salem Area Chamber of Commerce opposes Measure 67. Many of the Salem Chamber's 1,200 business members would be directly impacted by measure 67 and all people will be indirectly affected by higher unemployment and higher prices for food, goods, and services. Here is why:

- C-Corporations are not just major corporations like Mastercard, Sprint, and Macy's like proponents would like voters to believe. **C-Corporations are also family owned small businesses that would be crippled under this new tax increase.**
- Measure 67 would create a **brand new gross sales tax** on c-corporations that make **no profit**. The new tax would result in a \$100,000 tax on some C-Corporations. The state with the closest tax on this scale is New York with a maximum tax of \$5,000. **Oregon's tax would be as much as 20 times higher than the next closest state!**
- A new tax on gross sales **does not make sense**. Businesses vary greatly in their profit margins and high gross sales do not always equal high profits. Industries with very high sales and low profit margins like car dealers, petroleum dealers, and grocery stores **would all be severely hurt by this new tax.**
- An increase in the corporate income tax rate from 6.6% to 7.9% for C-Corporation income over \$250,000 would be a **20% increase on taxes currently paid**. Oregon's new tax rate would also be 20th worst in the nation, according to the Tax Foundation, a nonpartisan nonprofit that collects data on tax policy.

Please say **NO** to taxes that cause more hurt to Oregon's ability to recover from an economic recession. Hurting private business will only damage Oregon's economy, increase unemployment and have all citizens paying more for goods and services.

Vote **NO** on Measure 67 and protect Oregon jobs.

Mike McLaran, CEO
Salem Area Chamber of Commerce

(This information furnished by Mike McLaran, Salem Area Chamber of Commerce.)

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Argument in Opposition

An unemployed construction industry worker tells why she opposes Measure 67

I'm one of the 130,000-plus Oregonians who've lost a job since the recession started. I'm here to tell you it hasn't been easy. My husband and I recently lost our house. I wouldn't wish this on anyone, which is why I'm urging Oregonians to vote no on Measure 67. The legislature's permanent corporate tax increases will wipe out more private sector jobs and will only delay the day I can get back to work.

As the bookkeeper for Bend Fire Protection, I watched the company's bottom line go down as the unemployment rate went up. **First, the owner had to reduce pay and medical benefits. But that wasn't enough. Then came the pink slips. Our payroll went from 19 to four workers.**

The people behind Measure 67 won't tell you what their new tax on a corporation's gross sales will do. **It will put a tax of up to \$100,000 on companies that don't make a profit. How fair is that?**

It's a good deal only for legislators who want to keep spending with reckless abandon. (Did you know that the legislature's 2009-11 budget is \$4.7 billion or 9% higher than 2007-09's?)

It's a terrible deal for the rest of us.

What do you think these struggling businesses will do when the bill for higher taxes comes due? Reduce salaries and benefits more, and cut additional workers to pay Measure 67's tax increases.

Measure 67's permanent tax increases will do nothing to create new jobs that will, I keep hoping, provide a decent living for me and my family soon. On the contrary, economists estimate

that Measures 66 and 67's tax hikes will together cost Oregon another 70,000 lost jobs.

Tell the legislature to tighten its own belt before it asks the rest of us to send them our already-tightened belts.

Vote no Measure 67 so we all can get back to work.

(This information furnished by Lynelle Buehner.)

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Argument in Opposition

Oregon economists provide more than 70,000 reasons to oppose Measures 66 and 67

We are consulting economists who have studied the economic impact of the legislature's corporate and personal tax increases. **Measure 66 and 67's tax increases will cost more than 70,000 jobs** if you combine our separate calculations for the corporate and personal income tax increases.

Pozdena concludes that the corporate tax rate increase would cost the state between 22,000 and 43,000 jobs in 10 years. Conerly concludes the personal tax increase would cost 36,000 in 10 years. No prediction is exact, but we both believe these tax hikes will cause growing job losses for Oregon.

The background for our opinions is on the web at: www.CascadePolicy.org. You will find that **our views are shared by the OECD**, a 30-country organization that studies factors affecting economic development. But our conclusions are also simple, common sense.

Capital and people are mobile – especially for the corporations and high-income households targeted by the legislature. If they move, we lose jobs that their businesses, spending and investment create. Even for those staying, the higher rates sap the motivation to work harder and create more jobs.

Pozdena's estimates of corporate tax effects are based on analyses of country-to-country movements of capital, but state-to-state movements are even easier for companies. His job loss estimates, therefore, are probably low.

People also do not want the benefits of their extra effort taxed away. Already, Oregonians selling businesses often move to Washington to avoid Oregon's taxation of personal capital gains. Others can take their job anywhere the Internet connects. Recruiting and motivating workers is harder with high income taxes. Targeting our economy's heroes – successful business people and workers who've achieved success in 21st century industries – is job suicide.

Higher tax rates will cost Oregon jobs now, and slower growth will hamper Oregonians' job prospects long into the future. Please vote no on Measures 66 and 67.

Randall Pozdena, PhD

William Conerly, PhD

(This information furnished by Bill Conerly, Conerly Consulting LLC; Randall Pozdena.)

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Argument in Opposition

These Measures will DELAY Economic Recovery

Oregonians may be focused on whether it's fair to increase public employee jobs by nearly 2,700 at the expense of losing an estimated 70,000 private labor jobs in this year's Measure 66 and 67 debates.

But the threat to Oregon from increasing taxes on Oregon's businesses in this economic climate is that it will delay recovery from this recession.

The reality is that this recession has been devastating to all Oregonians, including the Oregon business community. State-wide unemployment is 12%. Unemployment in the construction industry is running above 18%.

Over 220,000 Oregonians are without work, even before we consider the employment impact from these two tax measures. The family suffering has to be considerable, and the people affected deserve our prayers.

Taxing Oregon's corporations and small businesses will, without question, further weaken the state's economy. It will cost us more jobs, weaken business enterprise and assure that recovery will be, at best, anemic for years to come. What Oregonians are faced with is the reality that increasing government at the expense of private business will never lead us out of this recession.

Only new money coming into the economy will begin to move Oregon's economy forward. What that means is that Oregon needs a healthy and robust business community. Capital should be readily available to Oregon businesses to restructure, retool and reinvest. Restricting capital on our business community at this crucial juncture will have the opposite effect.

The result: Oregonians will continue to find themselves in the unemployment line; some businesses will look for states with a better tax structure; businesses in the state will see limited growth; and for those state employees reading this - state revenue will decline. Ultimately, even the public employees supporting these two measures will lose.

We urge you to vote "NO" on Measure 66 and 67. It is bad for business, bad for jobs, and bad for Oregon.

Rich Angstrom
Paul Hribernick

(This information furnished by Paul Hribernick and Rich Angstrom, Oregon Concrete & Aggregate Producers Association (OCAPA).)

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Argument in Opposition

A message from Independence and the White House

I manage a farm in Independence. I think of myself as a plain-spoken man. But I couldn't express my opposition to Measure 67's permanent tax increase any clearer than President Obama's words to *NBC News* last August. "The last thing you want to do is raise taxes in the middle of a recession, because that would just ...take more demand out of the economy and put businesses in a further hole."

That's precisely why I became a petitioner to overturn the legislature's income tax increase. Oregon is the middle of the worst economic crisis since the Great Depression. More than 130,000 private-sector jobs have vanished. Almost a quarter million Oregonians are out of work. We cannot afford to take more demand out of Oregon's economy and put our state's businesses in a further hole.

Measure 67 will slap a permanent tax of up to \$100,000 on businesses that don't make a profit. What will these struggling companies do if Measure 67 passes? Increase prices, reduce salaries and benefits or cut workers. Those lost jobs will be among the 70,000 jobs economists estimate will be wiped out by the legislature's two tax increases.

We'll all suffer.

The legislature was so eager to raise taxes in order to raise spending – by \$4.7 billion overall! – that it made Measure 67's tax increase retroactive to January 1, 2009. That's right, this

legislative proposal would actually increase taxes on income earned before its bill passed – and before the 2009 Legislature even convened.

Worse, companies haven't been asked to set aside money to pay Measure 67's retroactive tax increases. What will happen if Measure 67 passes and Oregon businesses have to scramble to make these retroactive payments? As President Obama knows, it's going to take more demand out of the Oregon economy and put out state's businesses in a further hole.

I'm with President Obama. Vote no on Measure 67.

(This information furnished by John Thomas.)

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Argument in Opposition

Fellow Oregonians:

Albany is a wonderful community in the heart of the Willamette Valley. We think it is a great place in which to live, work, and raise a family. While there are a few large employers in Albany, ours is a community that is made up of small businesses. The Albany Area Chamber of Commerce is proud to be the voice of those small businesses.

It is no secret that times are very tough for small businesses. Many are just barely surviving economically each month. The last thing small businesses need now is a tax increase.

The Albany Area Chamber has extensively studied Measures 66 and 67, and we have concluded that passage of these measures will force many small businesses to close their doors, to lay off employees and/or to increase prices, meaning that everyone in the community will end up paying more for groceries, gas, and other goods and services. For these reasons, we strongly recommend a no vote on Measures 66 and 67.

Of course, the tax increases contained in Measures 66 and 67—the largest tax increases in Oregon history—won't just harm small businesses in Albany. **They will harm small businesses in every corner and in every community in Oregon. They will lead to fewer jobs in every corner and in every community of Oregon. They will lead to higher prices for goods and services in every corner and every community of Oregon.**

Please join with the members of the Albany Area Chamber of Commerce in voting **NO** on Measures 66 and 67

(This information furnished by Janet Steele, President, Albany Area Chamber of Commerce.)

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Argument in Opposition

The Portland Business Alliance urges a NO vote on Ballot Measures 66 and 67.

The Portland Business Alliance, a coalition of nearly 1,400 small, medium and large employers in the Portland-metropolitan area, urges you to vote no on Ballot Measures 66 and 67.

The Alliance and its members support schools and needed public services. For more than five years, when Portland-area schools faced unacceptable budget challenges, the Alliance backed temporary business tax increases, as well a temporary local income tax, to keep schools open. In 2007, the Alliance, with other business organizations, agreed to give up the corporate kicker to fund the state's first-ever Rainy Day Fund, and in 2009 the Alliance was prepared to support temporary tax increases to bridge the temporary budget gap.

But the legislators in Salem ignored the pleas of Oregon's employers not to hurt jobs in the middle of one of the deepest recessions in history. They took advantage of a short-term budget shortfall to dramatically and permanently increase taxes on business and individuals.

Two-thirds of taxpayers affected by the personal income tax increase are employers, many of them small -- all of them struggling to keep Oregonians employed. Some businesses will pay a new gross sales tax of up to \$100,000, even if they are making no profit, laying off workers and fighting to survive.

Economists estimate these retroactive taxes would cost Oregonians 70,000 jobs. According to the State Economist, Oregon ranked 47th among the states for job creation in July and it may be 2013 before Oregon's employment reaches pre-recession numbers.

The small, medium and large employers of the Portland Business Alliance are ready to work with legislators to find a reasonable and responsible approach to solving state budget issues. But Measures 66 and 67 are neither reasonable nor responsible.

Please join Portland-area employers in voting NO on Ballot Measures 66 and 67.

(This information furnished by Bernie Bottomly, Portland Business Alliance.)

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Argument in Opposition

EXTRA! EXTRA! What Newspaper Editorial Boards Had to Say

"About the only way they would pay the minimum \$10 is if they lost money. So the question becomes: Why would a state charge more for the privilege of losing money in Oregon?"

– Albany Democrat-Herald editorial, November 3

"Democrats picked a fight with business, recklessly spent reserves and risked their majorities... They dared to raise taxes, hundreds of millions of dollars on business and upper-income Oregonians, even as the state's unemployment climbed past 10, 11, 12 percent, to the nation's second highest."

– The Oregonian editorial, June 30

"Democrats ignored please from a unified statewide business community by enacting massive, permanent tax hikes, and they over-protected their private and public union supporters at the expense of all tax-paying Oregonians."

– Yamhill Valley News-Register editorial, July 3

"The legislature gave business a rude shock. It taxed gross income and made the tax increases permanent. That ups the odds that taxpayers will rebuke the tax increases at the ballot box."

– The Bend Bulletin editorial, July 8

"In important and symbolic ways lawmakers displayed breath-taking indifference to businesses, which provide jobs and, indirectly, the income taxes upon which Salem relies so heavily."

– The Bend Bulletin editorial, July 1

"In contrast to Oregon's actions, Washington state plugged its \$9 billion budget gap without a general tax increase, to the credit of Gov. Chris Gregoire and the 2009 Legislature. The resulting biennial budget was tough on college students, public employees and Washingtonians in general, but it didn't single out and punish the better-off residents or the business community"

– The Columbian editorial, July 29

Vote No on Measure 67. It's bad for business.

www.stopjobkillingtaxes.com

(This information furnished by Erica Hagedorn, Oregonians Against Job-Killing Taxes.)

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Argument in Opposition

Oregon Business Community Opposes Permanent Job-Killing Taxes

This didn't have to happen. In order to help the Oregon legislature address its revenue shortfall, the business community proposed a modest, temporary 2-year tax increase to help state government through these lean years.

But the legislature rejected this proposal. Why? Because they wanted to raise taxes even higher, and they wanted their new tax increases to be permanent.

In short, the Oregon legislature exploited our state's worst economic crisis in more than 70 years to pass permanent tax increases on Oregon taxpayers and small businesses. As Oregon's unemployment rate soared above 12 percent - among the worst in the country - the legislature chose to pass \$733 million in new, permanent, job-killing taxes.

The Measure 67 tax increases give Oregon the highest corporate minimum taxes in the country - 20 times higher than New York - which has the next highest rates. The new corporate minimum taxes in Measure 67 would tax businesses up to \$100,000 per year, even if they don't make a profit.

What's more, Measure 67 implements a new gross sales tax on unprofitable Oregon businesses that will further stress Oregon's business community and force further layoffs and reduced wages and benefits. A new gross sales tax that penalizes unprofitable businesses will make Oregon uncompetitive for business expansion and job growth.

That's why economists predict that the Measure 67 business tax increases, in combination with the Measure 66 tax hikes, will kill over 70,000 Oregon jobs.

What's worse, the Measure 67 tax increases are retroactive to January 1, 2009, and no money to cover this tax increase has been withheld from Oregon businesses during all of 2009. This will further dampen the prospects for Oregon businesses to begin their recovery.

At a time when entire families are out of work, we can't afford taxes that will cost even more Oregon jobs.

Vote NO on Measure 67.

(This information furnished by Jay M. Clemens, Associated Oregon Industries.)

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Argument in Opposition

Oregon Restaurants Urge a NO Vote on Measure 67.

Restaurants employ more people than any other private sector industry, and we urge you to vote NO on Measure 67.

Local restaurants are already closing their doors and laying off workers because of the bad economy.

The average full-service restaurant that closes in Oregon eliminates between 35-50 jobs.

Measure 67 will impose a new corporate minimum tax of up to \$100,000 on companies that do not make a profit. Many restaurants are already operating on zero profit.

Measure 67 imposes three tax increases: (1) an increased filing fee on all business filings; (2) an increase in new corporate minimums on LLCs that currently pay income taxes; and (3) a new business entity tax on all businesses.

These tax increases are retroactive to January 1, 2009. If this measure passes, business owners will have to pay even more

money on their 2009 taxes – money they haven't been setting aside.

Economists estimate Measure 66 and 67 will cost 70,000 Oregonians their jobs. Economists also warn that businesses generally won't hire employees back until they show positive income growth for two consecutive quarters.

We need to stop business closures and stop increasing taxes on businesses that are not profitable. And, we need to stop increasing fees on small businesses that are currently paying taxes.

Tax increases in Measure 67 will cost jobs. We cannot afford any more closures in Oregon.

Getting more people to work is what increases revenue to the state; taxing small business and unprofitable companies will cost jobs and lose tax money.

Get Oregonians back to work. Please vote NO on Measure 67.

(This information furnished by Bill Perry, Oregon Restaurant Association.)

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Argument in Opposition

Common Cause Oregon is neutral on Measures 66 and 67, but is tracking campaign contributions.

The two chief petitioner committees that collected signatures to qualify Measures 66 and 67 raised \$960,196 as reported by the signature turn-in deadline of September 25. Most of this money came from two political committees. Oregonians Against Job-Killing Taxes gave 64 percent or \$610,072, while Taxpayer Defense Fund gave \$194,280 or 20 percent of total chief petitioner fundraising.

The largest single donation to Oregonians Against Job-Killing Taxes was \$100,000 from Oregon Bankers Association. Associated Oregon Industries and its political committee gave \$125,300, Weyerhaeuser gave \$51,194, Common Sense for Oregon, Inc. gave \$50,000 and Roseburg Forest Products gave \$45,000.

The top two donors to Taxpayer Defense Fund were Nevada-based Loren Parks, who gave \$75,000, and \$22,752 from FreedomWorks, Inc. in Washington, D.C. These contributions comprised 51 percent of Taxpayer Defense Funds total fundraising of \$190,446.

Detailed charts on the contributions to qualify Measures 66 and 67 are available at www.commoncause.org/oregon at the research center.

In mid-November, when this statement was prepared, "yes" and "no" campaign money was just starting to flow so the following contribution information is only preliminary.

The top three donors to Oregonians Against Job-Killing Taxes after the signature turn-in deadline through mid-November were \$50,460 from Associated General Contractors of America, \$25,700 from the Oregon Restaurant Association and its affiliated political committee, and \$17,900 from the Portland Business Alliance and its political committee.

The top three donors to Vote Yes for Oregon, as reported through mid-November, were \$75,000 from the Oregon Public Employees Union, SEIU Local 503, \$50,000 from the American Federation of Teachers-Oregon Issue PAC, and \$25,000 from the Oregon Health Care Association.

Updated "yes" and "no" campaign contribution information will be at www.commoncause.org/oregon at the research center when you receive your Voters' Pamphlet. Common Cause Oregon appreciates your interest in "following the money" in these ballot measure campaigns.

(This information furnished by Janice Thompson, Common Cause Oregon.)

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Argument in Opposition

Oregon Chambers of Commerce: Measure 67 is bad for business

Thousands of businesses in Oregon are facing a terrible economic situation. They've had to downsize their businesses and lay off employees.

At a time when business owners and working Oregonians have had to tighten their belts, the state government increased its spending by 9%.

In the midst of the worst economic crisis in more than 70 years, the legislature voted to **permanently increase income taxes** on businesses and high-income Oregonians.

Businesses would be taxed up to \$100,000 per year – **even if they didn't make a profit.**

Please join the Oregon State Chamber of Commerce and your local chamber in voting NO on Measure 67.

LIST OF CHAMBERS

Albany Area Chamber of Commerce

Bay Area Chamber of Commerce

Beaverton Area Chamber of Commerce

Brookings-Harbor Chamber of Commerce

Eugene Area Chamber of Commerce

Greater Hillsboro Area Chamber of Commerce

The Chamber of Medford/Jackson County

North Clackamas County Chamber of Commerce

Portland Business Alliance

Roseburg Area Chamber of Commerce

Salem Area Chamber of Commerce

The Dalles Area Chamber of Commerce

Linda Moholt, CEO, **Tualatin Chamber of Commerce**

Wilsonville Chamber of Commerce

(This information furnished by Debra L. Fromdahl, Chair-elect, Oregon State Chamber of Commerce.)

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Argument in Opposition

Oregon Farmers will pay taxes when they LOSE money with Measure 67.

I'm a third-generation cherry grower in The Dalles. I'm also a member of the Oregon Cherry Growers, the largest producer and processor of maraschino cherries in the world. This grower-owned cooperative formed in 1932 and supports approximately 70 cherry farms in The Dalles and the Willamette Valley. Yet, as an individual and as a part of this industry, I can attest that we're facing hard times.

Measure 67 is just wrong. Taxing businesses based on gross revenues rather than profit ensures one thing - I'll be paying the Oregon Department of Revenue, whether or not I can repay my annual operating loan at the bank. This tax philosophy seems to say, "We'll take the money, whether your farm is going to make it or not."

This season, the market price for my fresh-pack cherries didn't even cover the cost of picking and packing the fruit. But my

farm did receive revenue. It's not right that I pay taxes on that revenue before I pay my operating expenses.

On the process side, the world price this year was 20% less than 2008. Yet, my labor costs increased. Fertilizer and fuel costs increased. But, my farm did receive revenue. Negative margins or not, under Measure 67 my farm will pay additional taxes – in a loss year!

Unfortunately, I am not unique in struggling to feed my family and keep my farm running. **Now, these predatory taxes might force me to sell the very farm that's allowing me to put food on my table and yours.**

Vote NO on Measure 67. When farms and small businesses like mine hang it up, Oregon's economic base and the jobs it creates will disappear as surely as my orchard.

(This information furnished by Greg Johnson, Renken Orchard.)

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Argument in Opposition

Oregon Small Business Coalition asks you to support small businesses -

VOTE NO ON MEASURES 66 & 67

We at the Oregon Small Business Coalition represent 40,000 Oregon businesses. Many of those businesses will lose money this year.

Why would so many companies operate at a loss? In these difficult economic times, they may not have a choice. They need to keep food on their tables. They need to keep their employees working.

Even with no profit, many will have tax burdens similar to the cost of one month of health insurance for their employees.

Why? Because our Legislature has given into the simplistic notion that the solution to a budget deficit is to pile more taxes onto the backs of Oregon businesses regardless of whether those businesses are turning a profit.

Measures 66 and 67 engage in the kind of generalized thinking that holds up businesses as poster children for corporate greed, that decides that firms providing jobs and selling goods in Oregon should be held accountable for the government's inability to balance its books.

Where does that money come from for a company with no profit? Do they cut jobs or health care or just close down entirely? One can only imagine the choices that small business owners will have to make in order to meet this new tax liability.

The mission of the Oregon Small Business Coalition is to protect and enhance Oregon's small business environment. To some extent, that should be the mission of our Legislature, as well.

Instead, if Measures 66 and 67 pass, Oregon stands to lose 70,000 more jobs, in addition to the 130,000 we've already lost.

Isn't that enough? Vote NO on knee-jerk reactions to complex problems that risk jobs in your community. Join small businesses across Oregon in voting NO on Measures 66 and 67.

(This information furnished by Jeff Stone, Oregon Small Business Coalition.)

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Argument in Opposition

My name is Charlie Tindall, part owner of the family owned business, Blue Line Transportation. Blue Line has been an Oregon business since the 1940's. We transport: animal feeds, fertilizers, de-icers, gas, diesel, jet fuel and asphalt for road construction and maintenance. We have a proud history of servicing our customers. Awesome employees provided these services. We provide family wage jobs, full medical, vision, dental and profit sharing benefits for employees and families.

Running a heavy regulated small business has been fun but challenging. **Unfortunately, if Measures 66 and 67 are approved, it will add to these challenges. The additional taxes would force us to cut benefit packages and lay off employees. We will also be forced to join other small businessmen and women to collect these new taxes and pass these expenses on to YOU!**

We have experienced many ups and downs over the years but this **current economic recession is very frightening.** We have already been forced to cut back and we have seen many of our customers do the same. **How many of us don't know someone who has lost a job in recent months?** Instead of helping businesses to expand and create jobs, the Legislature has put in place four different tax increases that will make our **current economic condition worse.**

The tax increases contained in Measures 66 and 67 are the largest in Oregon history. Oregon cannot get back on track if the Legislature continues to recommend policies that will lead to further job losses in the private sector. Private sector employment growth must outpace government employment to have any stability in tax revenue.

Oregon is my home. I want our business to remain here in the hands of our family members and employees. **I plan to help this happen with my "NO" vote on Measures 66 and 67 and I hope you will join me with your "NO" vote in defeating job-killing taxes.**

Charlie Tindall

(This information furnished by Charlie Tindall, Blue Line Transportation.)

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Argument in Opposition

Fellow Oregonians:

It was the privilege of my life to serve two terms as Governor of this great state. I remain indebted to the people of Oregon, and I look back at my eight years in the Governor's office with great pride.

While I was Governor, Oregon was faced with one of the greatest economic recessions in our state's history. A Republican Governor and a Democrat legislature compromised to cut state spending and enact a temporary, short-term tax increase. **Because we put partisanship aside to do what needed to be done, Oregon survived the recession and soon returned to many years of economic growth.**

Oregon is in the midst of another serious recession, but this legislature is responding very differently.

Instead of cutting spending, the legislature increased overall state spending by 9%, or \$4.7 billion.

Instead of enacting a temporary tax increase to help get the state budget through a shortfall, the legislature enacted a permanent \$733 million tax increase—the largest tax increase in Oregon history.

And instead of reaching across party lines, **the Democrat party that controlled the legislature refused to work with the Republicans** on a compromise plan that all legislators could support.

I love Oregon. I've lived here all my life. Dolores and I raised our children here, and now our grandchildren are being raised here. I cannot support policies that I believe would harm Oregon. I believe Measure 67 would cause many employers to eliminate jobs or move out of Oregon, and would lengthen our economic recession.

I urge you to join me in voting 'no' on measure 67. I know it won't be easy for the leadership when these fail. It was not easy for us. It was painfully difficult. But it is not easy for those who today are unemployed. It will not be easy for those now working to take a cut in income because of the proposed **permanent** tax increase.

Sincerely,

Vic Atiyeh
Oregon Governor, 1979-87

(This information furnished by Vic Atiyeh.)

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Argument in Opposition

The Legislature ignored thoughtful tax advice, sided with special interests.

In 2007, the governor and legislature joined forces to create a bipartisan group dedicated to finding solutions to the revenue problems that loomed over Oregon's future.

That committee, the Task Force on Comprehensive Revenue Restructuring, faced a daunting challenge. Their goal was to suggest ways to promote stability for state and local governments, create positive economic benefits for Oregon, and build a financial foundation that would increase Oregon's competitiveness in a global economy.

Over the course of a year, the task force read and discussed hundreds of pages of studies, data and economic analysis. It issued a massive report that contained both short- and long-term recommendations on vital issues.

Not a single one of these recommendations was acted on by the 2009 legislature.

Instead, the legislature ignored the hard work and advice given by the Task Force that they created just two years earlier. They gave into special interests by passing the largest tax increase in Oregon's history, and they did it in the middle of the worst economic crisis in 80 years.

In doing so, they have set in motion events that will cost Oregon jobs, increase the instability of our tax system and make Oregon less competitive in the world economy.

This tax increase was not necessary. Leadership and hard choices were.

Vote NO on Measures 66 and 67. Tell the legislature to work for meaningful, long-term changes in Oregon's taxing and budget laws. Tell them to work to create jobs and opportunity and to provide a fair and stable basis for paying for necessary public services.

(This information furnished by Jon Chandler, Oregonians Against Job-Killing Taxes.)

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Argument in Opposition

Leading Economists Recommend No Vote on Measure 67

As economists, we believe the legislature's permanent personal and corporate tax increases will slow Oregon's recovery from the current recession and permanently damage job growth in the state.

Oregon has lost more than 130,000 private-sector jobs in this recession. We cannot afford tax increases that will mean more lost jobs.

"The last thing you want to do is raise taxes in the middle of a recession," President Obama said this summer, "because that would ... take more demand out of the economy and put businesses in a further hole." His view is supported by dozens of academic studies tying higher income taxes to lower employment and economic output.

Edmund Phelps, awarded a Nobel Prize for his study of economic impacts of government policies, states, "Big increases in payroll and personal-income taxes in most countries have been mass job-killers."

Corporate income taxes are passed on to employees in lower compensation or reduced employment, to consumers in higher prices and to investors (retirement and college savings accounts) in lower stock prices. Such taxes also stifle economic growth. As Nobel Prize winner Joseph Stiglitz states, "Of course, individuals pay the corporate income tax."

Higher personal income taxes reduce incentives for employees to work and entrepreneurs to take the risks leading to job creation. Nobel Prize-winning economist Edward Prescott states, "If we establish rules that punish the winners, entrepreneurs will take fewer risks and we will have less innovation, less output, less job growth. The whole economy suffers under such a scenario—not just those few individuals who are taxed at a higher rate."

Measures 66 and 67's permanent tax increases will prolong Oregon's recession. All Oregonians will feel their negative impacts.

Oregon cannot afford the short- and long-term harm these tax increases will do to Oregon's economy. **We recommend a No vote on Measure 67.**

Ralph R. Shaw, Anthony Rufolo, John W. Mitchell and other economists listed at:
www.stopjobkillingtaxes.com.

(This information furnished by Pat McCormick, Oregonians Against Job-Killing Taxes.)

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Argument in Opposition

Nursery and Greenhouse growers oppose Measure 67

Measure 67 does not provide tax reform – it only harms struggling businesses

The nursery and greenhouse industry is a high transaction, low margin sector of agriculture. We employ a year-round workforce and export over 80% of our product out of state – bringing important dollars back to Oregon. The cumulative effect of Measure 67 will make it harder – not easier – for the industry to continue being a national economic force. We are facing shrinking demand, increased competition from Eastern nursery states located closer to our primary markets, and geographical disadvantages regarding labor and transportation costs. With these competitive pressures, we cannot embrace a modified "gross receipts" tax. Tax fairness is a topic worthy of conversation, but it is not found in Measure 67. It's

short-sighted to cut down businesses that hire the workers who contribute to the very foundation of state revenue.

Sales do not equate profit

Taxing business activity draws the erroneous conclusion that sales equal profit. A \$100 million corporation should not object to a corporate minimum based on companies in states competing for the same market share. However, it would be a tremendous miscalculation to assume that agricultural businesses whose sales exceed certain dollar figures result in burgeoning profit margins. Clearly, it is time to change the \$10 corporate minimum for multi-million dollar companies. But calculating a new corporate minimum based on gross sales, instead of a measure that keeps Oregon businesses competitive, will only further burden Oregon's struggling economy.

Join other states that have rejected large tax increases

Oregon, like many other states – including our neighbors in California – rejects tax increases that do not lay a foundation for certainty for public services. Send a message to our elected officials to do what is needed to be done – tax reform.

Vote no on Measure 67

(This information furnished by Jeff Stone, Oregon Association of Nurseries.)

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Argument in Opposition

The recession has been especially painful in rural Oregon –including Douglas County.

Unemployment in Douglas County exceeds 16%. Many small businesses have been forced to shut down, putting people out of work. Many more are barely surviving.

Despite the tough times, members of the Roseburg Area Chamber of Commerce continue to generously donate to our community. Chamber members are proud to live, work, and raise families in Roseburg. We love living close to the beautiful Umpqua River. We love the spirit of “neighbor helping neighbor” that can be found in Roseburg and so many other rural towns and cities. We like the schools our kids attend, and want them to be even better and stronger.

We believe the best way to build a strong Roseburg is to work for a community that is economically strong – with growing businesses that offer good paying jobs. More people working and paying taxes means more money for our schools, roads and police.

The Roseburg Chamber agrees with many experts that Measure 67 will lead to fewer people working, which will keep our economy in a recession for a longer time.

Many businesses in rural Oregon struggle to make payroll, and making a profit is even tougher. Measure 67's **new, higher corporate minimum taxes businesses even when they make NO profit.** Businesses will have to pay high taxes to the state of Oregon in good times and bad!

The new corporate minimum in Measure 67 is a permanent tax increase of up to \$100,000 on businesses that don't make a profit. Worse, this tax increase is **retroactive to January 1, 2009.** **Businesses will be getting a second bill for more taxes.**

Measure 67 is bad for the owners of small businesses, bad for employees of small businesses, bad for consumers and bad for Oregon.

Please join with the Roseburg Area Chamber of Commerce in voting no on Measure 67.

(This information furnished by Debra L. Fromdahl, Roseburg Area Chamber of Commerce.)

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Argument in Opposition

Measure 67 will make a bad situation worse for Oregon Loggers

I am Executive Vice President of Associated Oregon Loggers, an organization representing over 1,000 family-owned contract logging companies and businesses associated with the logging industry.

Our members employ over 12,000 Oregonians. **Due to the worst recession since the Great Depression, half of our members are sitting at home** instead of doing what they love, using state-of-the-art knowledge and equipment to manage Oregon forests.

Measure 67 will make that situation worse.

Measure 67 will force my members to lay off even more folks in the face of the worst wood products market in 80 years. Economists estimate that if Measures 66 and 67 pass, 70,000 more jobs will be lost.

Even though I am not an economist, I understand why a tax increase would lead to more lay-offs. My members log for corporations that will face a tax increase if Measure 67 passes. The first thing they will do is pay loggers less for the logs they deliver. Next, in order to stay in business, my loggers will have to let some more employees go. If the mills don't pass on the costs of the tax increase to their loggers, they will need to lay off more of their own workers.

What is the other option? Everyone, from loggers to sawmills to lumber wholesalers, is losing money in this recession/ depression. **Companies have no magical pot of money sitting around waiting to pay higher taxes. Cutting jobs will be the direct result of increasing taxes in this economy.** Oregon's statewide unemployment rate, which is even higher in logging communities, shows that jobs are hit the hardest in the recession. Increasing taxes on corporations will hurt workers.

Even President Obama knows that “the last thing we want to do is raise taxes in the middle of a recession.”

For the sake of your neighbors, please vote No on Measure 67.

(This information furnished by James C. Geisinger, Associated Oregon Loggers, Inc.)

This space purchased for \$500 in accordance with ORS 251.255.

The printing of this argument does not constitute an endorsement by the State of Oregon, nor does the state warrant the accuracy or truth of any statement made in the argument.

Argument in Opposition

The residential construction industry is drowning in this great recession.

- Housing starts are at their lowest levels in decades
- Over 35,000 construction jobs have been lost
- Thousands more jobs in related fields – lumber mills, real estate, banking, title companies, home furnishings, lumber yards – have been eliminated
- Most new homes being sold are being sold at or below the cost of construction

Yet the legislature imposed taxes that will make things worse

Measure 67 imposes a new corporate minimum tax based on Oregon sales (not profit), which hits construction right between the eyes.

In a home building company – where **houses are sold for hundreds of thousands of dollars even when the builder loses**

money – this will result in further layoffs or reduction of benefits. **There is simply no other place from which the taxes can be paid.**

An income tax system should tax income, not sales. **Changing the system now, in the middle of an economic catastrophe, is not only unfair, it will eliminate thousands of jobs as businesses reduce their costs to pay the state's increased taxes.**

Home building has been a mainstay of Oregon's economy for many years but the industry is barely treading water.

With these taxes, the legislature threw us an anvil instead of a rope.

Please vote NO on Measure 67.

(This information furnished by Jon Chandler, Oregon Home Builders Association.)

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Argument in Opposition

FACTS YOU NEED TO KNOW

Our televisions, newspapers and mailboxes are being flooded with politically slanted information on the tax increases. With such political rhetoric, it can be difficult to tell fact from fiction. Here are some simple but important facts you should know about these proposed taxes:

Taxes are permanent

The tax increases imposed by the Legislature are permanent, not temporary. They will continue to stifle Oregon's economy long after the recession ends driving businesses and jobs out of Oregon. We have learned from serving several years in the Legislature that there is never enough money for Oregon government. Our government must learn to live within its means, just as Oregon families do.

Taxes are retroactive

These taxes on families and small businesses apply retroactively on income dating back to the beginning of 2009. Many have had taxes withheld expecting the current lower tax rate. If adopted by the voters, these tax increases would unfairly apply to all 2009 income leaving taxpayers stuck with an unexpectedly large tax bill.

Taxes are a hidden sales tax

On nine occasions, Oregon voters have overwhelmingly rejected a sales tax. Yet hidden here is a tax on business sales that will drive increased consumer prices. Businesses may write the tax checks to the government, but it is Oregon consumers who will pay the bill.

Taxes increased by over 10,000 fold

The new corporate minimum tax is based solely on sales revenue, not profitability. Currently, some businesses that aren't making a profit pay a minimum tax of \$10 a year. That "minimum" tax could increase to \$100,000 for businesses with high sales volume. Even if they lose money their minimum tax bill could be multiplied by 10,000 times!

We hope these facts are helpful as you make your decision.

Senator Doug Whitsett Representative Dennis Richardson

(This information furnished by Senator Doug Whitsett and Representative Dennis Richardson.)

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Argument in Opposition

The Associated General Contractors Oregon-Columbia Chapter Urges Your No Vote on Measures 66 and 67

Mike Salsgiver, Executive Director,
AGC Oregon-Columbia Chapter

The Associated General Contractors, Oregon-Columbia Chapter, is a full-service construction trade association with over 1,100 members serving Oregon and Southwest Washington since 1920.

Of AGC's membership, 86 percent is composed of small, family run businesses with 10 employees or less. It is those union and non-union employees that build the roads, bridges, freeways, office buildings, schools and other structures we all use every day.

With those family run businesses and valued employees in mind, AGC Oregon-Columbia Chapter members urge your strong opposition to Measures 66 and 67.

Simply put, the legislature's \$733 million in permanent tax increases is a job-killer, particularly for employees in the already struggling commercial construction industry.

Virtually all AGC members are suffering losses this year. Many are struggling to sustain businesses that were founded in Oregon generations ago. These companies are seeing their gross receipts drop by between 30 and 70 percent compared to just 18 months ago. In Oregon alone, construction jobs are down by 35,000, from 110,000 in December 2007 to just under 75,000 today.

The legislatively approved taxes require our members to pay up to \$100,000 even when they are losing money. Businesses struggling with the worst economy since the Great Depression can ill afford any added expenses, let alone a \$100,000 tax bill when they're not earning a profit.

The new permanent taxes will leave many of our members little choice but to curtail benefits, consider additional layoffs, or, sadly, close down entirely. Most of these companies have nowhere left to cut and for the commercial construction business, the end of this recession may be two or more years away.

Please vote no on Measures 66 and 67 and save your friends and neighbors from falling prey to the 70,000 lost jobs economists believe the \$733 million in permanent tax increases will cost Oregonians.

(This information furnished by Michael Salsgiver, Associated General Contractors Oregon-Columbia Chapter.)

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Argument in Opposition

Oregonians have the right to know key facts about Measures 66 and 67

YOU have a right to know that the **Legislature's tax increases are permanent**. Voters are given no clue that legislators exploited a short-term economic crisis to pass permanent tax increases.

YOU have a right to know that **the tax increases are retroactive**. Proponents of the measures fail to clearly explain that the tax increases reach back to Jan. 1, 2009, and that no money has been withheld from Oregon taxpayers to cover these retroactive tax increases.

YOU have a right to know that the tax package includes a **new tax of up to \$100,000 on businesses that do not make a profit**.

YOU have a right to know that **defeat of these measures will NOT mean automatic cuts to current budgets**. Legislators have \$1 billion in other options they can use.

Ramming through shortsighted tax increases is part of the legislative leadership's pattern of **delay, denial and deceit**.

First, the leaders denied requests to send the measures out for a vote. Then they tried to change the law so a "yes" vote would mean no and a "no" vote would mean yes if the taxes made it to the ballot. Then they said nothing as Gov. Ted Kulongoski delayed signing the measures so citizens would have less time to gather signatures to put them on the ballot. They even spent taxpayer dollars to hire private investigators to spy on signature gatherers.

It seems like an awful lot of effort to hurt the very people the Legislature is supposed to be serving. **Makes you wonder what was so rotten with the measure in the first place that they had to go to all that trouble to cover it up.**

Vote no on Measures 66 and 67. Vote no on dishonest government. Vote no on unnecessary, hurtful taxes.

Sincerely,
Sharon Livingston
Chief Petitioner

(This information furnished by Sharon Livingston.)

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Argument in Opposition

Save Oregon Jobs, Support Small Business, Grow the Economy

Vote No on Job-Killing Taxes

Oregon has lost almost 130,000 jobs since the recession began in November 2007. While tens of thousands of quality private sector jobs have vanished, the state government's employment has increased by two percent. Rather than working to put our economy back on track, the 2009 Legislature passed \$733 million in permanent, job-killing tax increases. These tax increases will threaten Oregon jobs and prolong the state's economic recovery.

Protect Oregon's Job Creators, Don't Punish Them With Permanent Tax Increases

These tax increases are targeted at those who create quality, family-wage jobs. Many Oregonians affected by these tax increases are small business owners, family farmers and others who're struggling to survive this recession. By increasing taxes during an economic downturn, there will be fewer resources for job creation and reinvestment in Oregon equipment and services. Faced with having to send more dollars to Salem, many businesses will be forced to lay off workers, reduce wages and benefits, raise prices, or even close their doors.

Balance the Budget by Growing the Economy, Not Passing Job-Killing Taxes

Oregon can't balance the budget when the economy is poor and people aren't working. Rather than raising taxes during a recession, the Legislature should focus on improving Oregon's competitiveness and helping small businesses succeed. When the economy is healthy, businesses and employed Oregonians will generate the tax revenue necessary for funding critical services. These tax increases will cost Oregon jobs, and their negative effects on our economy will generate significant budget shortfalls far into the future.

Please Join Us in Voting No on Measures Job-Killing Taxes

As state legislators, we believe government should focus on what matters: growing the economy, creating family wage jobs and spending your tax dollars wisely. Permanent, job-killing taxes are not the answer. Please join us in voting No.

Senator Bruce Starr Representative Kevin Cameron

(This information furnished by Senator Bruce Starr & Representative Kevin Cameron.)

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Argument in Opposition

NOW THAT YOU'VE HEARD FROM BOTH SIDES, IT'S UP TO YOU TO DECIDE WHO SHOULD PAY MORE: BIG CORPORATIONS AND THE RICH, OR MIDDLE CLASS FAMILIES.

Please be sure to read the measures carefully and understand what the result of a "YES" and "NO" vote would be so your vote counts in the right column.

VOTE YES if you want to:

- Raise the \$10 corporate minimum income tax for the first time since 1931.
- Ensure that only the richest households making over \$250,000 are paying more, not middle class families.
- Preserve funding already budgeted for our schools, public safety, health care and senior services.
- Cut taxes on unemployment benefits for hundreds of thousands of Oregonians.
- Protect Oregon's middle-class families and small businesses while making sure that big corporations—including Wall Street banks and credit card companies—pay more than \$10.

VOTE NO if you want to:

- Keep the 1930s law that allows corporations to pay just \$10 a year in the corporate minimum income tax.
- Force additional cuts of nearly \$1 billion from schools, public safety, senior care and other essential services in a February special session of the legislature.
- Make out-of-work Oregonians pay taxes on their unemployment benefits.

THE RIGHT THING TO DO IS UP TO YOU.

Our Oregon is a non-partisan non-profit organization dedicated to promoting economic and tax fairness for all Oregonians; protecting schools, public safety and healthcare; and stopping unfair tax giveaways and loopholes that shift the burden to the middle class.

(This information furnished by Kevin Looper, Our Oregon.)

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Voters with Disabilities

The Oregon Secretary of State and the Elections Division are committed to making voting more accessible to people with disabilities.

Alternate Format Ballots

The Alternate Format Ballots (AFB) are new voting tools that are available to voters with disabilities. There are two types of AFB's. The e-ballot allows voters with disabilities who are unable to mark a printed ballot to vote privately and independently at home if they have, or have access to, a computer with a web browser and a printer. The Large Print Ballot (LPB) can be provided to voters with print disabilities who are unable to read and mark the standard ballot.

Call **1-866-ORE VOTE/ 673-8683** or your county elections official for more information.

Accessible Computer Stations

To accommodate voters with disabilities that do not have, or have access to, the required technology to vote the e-ballot from home, every county elections office will have at least two Accessible Computer Stations (ACS), one permanent and one portable. The permanent ACS is located at the county elections office and voters can go to the office and vote privately and independently using the e-ballot. The portable station allows county election officials to, upon request, take the ACS to remote locations or a location agreed upon by the voter and the county elections officials to accommodate participation in the voting process using the e-ballot.

Voting Assistance Teams

Any voter with a disability who needs assistance can request assistance from the county elections office. A nonpartisan voting assistance team can provide assistance marking a ballot, using the ACS to mark an e-ballot, providing a LPB, or completing a voter registration card.

Call **1-866-ORE VOTE/ 673-8683** or your county elections official to request assistance.

Educational Videos

Go online at www.oregonvotes.org to view two educational videos about the Alternate Format Ballot/Accessible Voting Station and Assisting Voters with Disabilities. If you are an organization that provides services to people with disabilities you can request a copy of the videos on DVD by calling **1-866-ORE VOTE/ 673-8683**.

Signature Stamp Attestation Card

If, because of a disability, a person is unable to sign a ballot or registration card, they may use a signature stamp or other indicator that represents their signature. A signature stamp attestation form must be completed along with an updated (or new) voter registration card.

Call **1-866-ORE VOTE/ 673-8683** or your county elections official for more information.

Large Print Voter Registration Card

Large print voter registration cards are available for voters with visual disabilities.

Call **1-866-ORE VOTE/ 673-8683** or your county elections official for more information.

Statewide Voters' Pamphlet

Digital audio and accessible text versions of the Statewide Voters' Pamphlet are available on the web at: www.oregonvotes.org. A CD version (MP3 audio files) of the Statewide Voters' Pamphlet is available by request.

Call **1-866-ORE VOTE/ 673-8683** or **503-986-2352** to request a copy.

Other Voter Guide Resources (for statewide elections)

The SOS, with the help of HAVA funds, partners with Talking Book and Braille Services, Disability Rights Oregon and the League of Women Voters of Oregon Educational Fund to produce, print and distribute alternate formats of the Easy Voter Guide and Standard Voting Guide.

Easy Voter Guide

Available in digital audio and accessible text versions on the web at www.lwvor.org/votersguide.htm. Printed versions in both English and Spanish are also available from the partner organizations listed above.

Standard Voters' Guide

Available in digital audio and accessible text version on the web at www.lwvor.org/votersguide.htm. Large print, Braille, CD and NSL compatible 4-track cassette versions are also available.

Contact Talking Book and Braille Services at **1-800-452-0292** to request this voting guide.

Registering to Vote

To vote in Oregon you need to be registered in the county where you reside.

You can register if you can answer yes to these three questions:

- Are you a resident of Oregon?
- Are you a US citizen?
- Are you at least 17 years of age?

If you are 17 years of age, you will not receive a ballot until an election occurs on or after your 18th birthday.

How to register

You can get a voter registration card at any of the following places:

- in this Voters' Pamphlet
- any County Elections Office
- the Secretary of State's Office
- some state agencies such as the Division of Motor Vehicles
- a voter registration drive

You can fill the card out in person or send it in by US mail.

You can also print out a registration card online at: www.oregonvotes.org.

To vote in the January 26, 2010, Special Election, your completed voter registration card must be either:

- postmarked by Tuesday, January 5, 2010
- delivered to a county elections office by Tuesday, January 5, 2010 or
- delivered to any voter registration agency (e.g., DMV) by Tuesday, January 5, 2010.

What information is required to register?

To complete your registration you will provide your:

- Full legal name
- Home address
- Date of birth
- Signature
- Valid identification

What are the identification requirements?

1. If you have a current, valid Driver's License or ID number issued by the State of Oregon Division of Motor Vehicles (DMV), you must provide it in Section 4 of the card.
A suspended Driver's License is still valid; a revoked Driver's License is NOT valid.
2. If you do not have a current, valid Driver's License or ID number issued by the State of Oregon Division of Motor Vehicles, you must affirm this on the card by marking the circle in Section 4 and you must then provide the last four digits of your Social Security Number in Section 4a of the card.
3. If you do not have a Social Security number, you must affirm this on the card by marking the circle in Section 4a of the card.
4. If you do not have a Driver's License or ID number, or a Social Security Number, and you are registering by mail, you must provide a copy of one of the following:
 - valid photo identification
 - a paycheck stub
 - a utility bill
 - a bank statement
 - a government document
 - proof of eligibility under the Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA) or the Voting Accessibility for the Elderly and Handicapped Act (VAEH)

If you do not provide valid identification, you will not be eligible to vote for Federal races. You will, however, still be eligible to vote for state and local contests.

Selecting a political party

You may want to select a political party when you register but it is not required.

Major political parties require you to be registered as a member of their party in order to vote for their candidates in the Primary Election.

Updating your voter registration

Once you have registered, you are responsible for keeping your information up to date. You can do this by completing and returning a voter registration card with the new information. You should update your registration if you do any of the following:

- change your home address
- change your mailing address
- change your name
- change your signature
- want to change or select a political party

If you notify your county elections office of your change of residence address after January 21, 2010, you must request that a ballot be mailed to you or go to your county elections office to get your ballot.

1 qualifications *If you mark no in response to either of these questions, do not complete this form.*

Are you a citizen of the United States of America? yes no
 Are you at least 17 years of age? yes no
If you are 17 years of age, you will not receive a ballot until an election occurs on or after your 18th birthday.

2 personal information **denotes optional information*

name last	first	middle
Oregon residence address (include apt. or space number)		city zip code
date of birth (month/day/year)	county of residence*	
phone number*	email address*	
mailing address (required if different than residence address)	city	zip code

3 political party *choose one of the following:*

- Constitution Party Democratic Party Independent Party Libertarian Party
 Pacific Green Party Progressive Party Republican Party Working Families Party
 Not a member of a party Other _____

4 Oregon DMV Driver's License/ID number *If you fill in this section, do not send a copy of ID.*

valid Oregon DMV Driver's License/ID number

*Mark here only if you **do not have** a valid Oregon DMV Driver's License/ID and go to step 4a.*

4a last four digits of Social Security number *If you fill in this section, do not send a copy of ID.*

x x x - x x -
 last four digits of Social Security number

*Mark here only if you **do not have** a valid Oregon DMV Driver's License/ID or a Social Security number. If you are registering by mail, please include a copy of acceptable identification, listed to the left.*

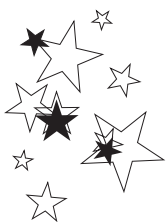
5 signature *I swear or affirm that I am qualified to be an elector and I have told the truth on this registration.*

sign here _____ date today _____

! *If you sign this card and know it to be false, you can be fined up to \$125,000 and/or jailed for up to 5 years.*

6 registration updates *If you are previously registered and updating your information, fill out this section.*

previous registration name	previous county and state
home address on previous registration	date of birth (month/day/year)



If you have any questions, or if you would like more information on voting in Oregon:

call 1 866 ORE VOTE/673 8683
se habla español

visit www.oregonvotes.org

tty 1 800 735 2900
for the hearing impaired



Baker

Tamara J. Green
Baker County Clerk
1995 3rd St., Suite 150
Baker City, OR 97814-3398
541-523-8207
TTY 541-523-9538
tgreen@bakercounty.org

Benton

James Morales
Benton County Clerk
Elections Division
120 NW 4th St., Room 13
Corvallis, OR 97330
541-766-6756
TTY 541-766-6080
fax 541-766-6757
bcelections@co.benton.or.us
www.co.benton.or.us/
admin/elections

Clackamas

Sherry Hall
Clackamas County Clerk
Elections Division
1710 Red Soils Court,
Suite 100
Oregon City, OR 97045
503-655-8510
TTY 503-655-1685
fax 503-655-8461
elections@co.clackamas.or.us
www.clackamas.us/elections

Clatsop

Cathie Garber
Clatsop County Clerk
Elections Division
820 Exchange St.,
Suite 220
Astoria, OR 97103
503-325-8511
TTY 1-800-949-4232
fax 503-325-9307
clerk@co.clatsop.or.us
www.co.clatsop.or.us

Columbia

Elizabeth (Betty) Huser
Columbia County Clerk
Courthouse, 230 Strand St.
St. Helens, OR 97051-2089
503-397-7214
TTY 503-397-7246
fax 503-397-7266
huserb@co.columbia.or.us
www.co.columbia.or.us

Coos

Terri L. Turi, CCC
Coos County Clerk
Courthouse, 250 N. Baxter
Coquille, OR 97423-1899
541-396-3121 ext. 301
TTY 1-800-735-2900
fax 541-396-6551
elections@co.coos.or.us
www.co.coos.or.us

Crook

Deanna (Dee) Berman
Crook County Clerk
300 NE Third, Room 23
Prineville, OR 97754-1919
541-447-6553
TTY 541-416-4963
fax 541-416-2145
dee.berman@co.crook.or.us
www.co.crook.or.us

Curry

Reneé Kolen
Curry County Clerk
PO Box 746
Gold Beach, OR 97444
541-247-3297 or
1-877-739-4218
TTY 1-800-735-2900
fax 541-247-6440
www.co.curry.or.us/Clerk

Deschutes

Nancy Blankenship
Deschutes County Clerk
1300 NW Wall St.,
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Bend, OR 97701
541-388-6547
TTY 1-800-735-2900
fax 541-383-4424
elections@deschutes.org
www.deschutes.org

Douglas

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Douglas County Clerk
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Roseburg, OR 97470-0004
541-440-4252
TTY 1-800-735-2900
fax 541-440-4408
pkhitt@co.douglas.or.us

Gilliam

Rena Kennedy
Gilliam County Clerk
PO Box 427
Condon, OR 97823-0427
541-384-2311

Grant

Kathy McKinnon
Grant County Clerk
201 S. Humbolt, Suite 290
Canyon City, OR 97820
541-575-1675
TTY 541-575-1675
fax 541-575-2248
mckinnonk@
grantcounty-or.gov

Harney

Maria Iturriaga
Harney County Clerk
Courthouse,
450 N. Buena Vista
Burns, OR 97720
541-573-6641
fax 541-573-8370
clerk@co.harney.or.us
www.co.harney.or.us

Hood River

Brian D. Beebe
Director,
Records/Assessment
601 State St.
Hood River, OR 97031-1871
541-386-1442
fax 541-387-6864

Jackson

Christine Walker
Jackson County Clerk
1101 W. Main St., Suite 201
Medford, OR 97501-2369
541-774-6148
TTY 541-774-6719
fax 541-774-6140
walkercd@jacksoncounty.org
www.co.jackson.or.us

Jefferson

Kathy Marston
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Josephine

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Klamath

Linda Smith
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fax 541-885-6757
pharris@co.klamath.or.us
www.co.klamath.or.us

Lake

Stacie Geaney
Lake County Clerk
513 Center St.
Lakeview, OR 97630-1539
541-947-6006

Lane

Roxann Marshall
Elections Program Manager
275 W. 10th Ave.
Eugene, OR 97401-3008

541-682-4234
TTY 541-682-4320
fax 541-682-2303
elections.customer@
co.lane.or.us
www.co.lane.or.us/elections

Lincoln

Dana Jenkins
Lincoln County Clerk
225 W. Olive St., Room 201
Newport, OR 97365

541-265-4131
TTY 541-265-4193
fax 541-265-4950
www.co.lincoln.or.us/clerk

Linn

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fax 541-926-5109
sdruckenmiller@co.linn.or.us

Malheur

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Vale, OR 97918

541-473-5151
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ddelong@malheurco.org
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Marion

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#300
Salem, OR 97302-3987

503-588-5041 or
1-800-655-5388
TTY 503-588-5610
elections@co.marion.or.us
www.co.marion.or.us/co/
elections

Morrow

Bobbi Childers
Morrow County Clerk
PO Box 338
Heppner, OR 97836-0338
541-676-5604
TTY 541-676-9061
fax 541-676-9876
bchilders@co.morrow.or.us

Multnomah

Tim Scott
Director of Elections
1040 SE Morrison St.
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503-988-3720
fax 503-988-3719
elections@co.multnomah.or.us
www.mcelections.org

Polk

Valerie Unger
Polk County Clerk
850 Main St.
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unger.valerie@co.polk.or.us
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Sherman

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Tillamook

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Umatilla

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pattic@co.umatilla.or.us
www.co.umatilla.or.us

Union

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fax 541-963-1013
rchurch@union-county.org
www.union-county.org

Wallowa

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fax 541-426-5901
wcclerk@co.wallowa.or.us
www.co.wallowa.or.us

Wasco

Karen LeBreton Coats
Wasco County Clerk
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Washington

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Wheeler

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Yamhill

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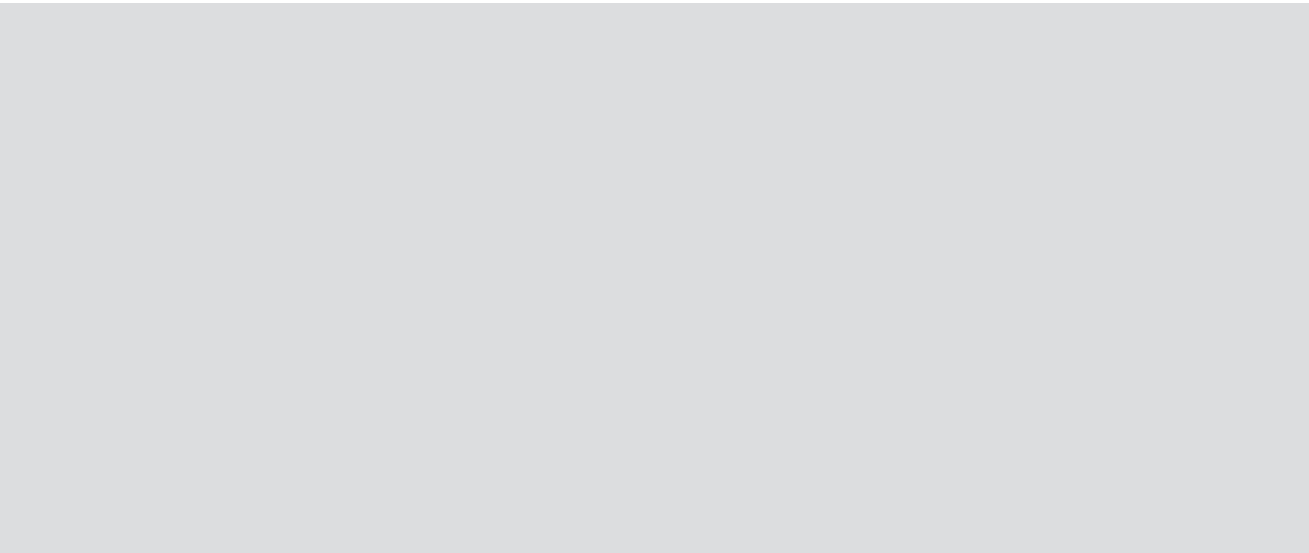
Secretary of State

Kate Brown
State Capitol
Salem, OR 97310-0722

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