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Oregon State Ballot Measure 28: Temporarily Increases Income Tax Rates

City Club of Portland (Portland, Or.)

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Measure 28 Study

Oregon State Ballot Measure 28:
Temporarily Increases Income Tax Rates

Committee Recommends “YES” on Measure 28

Measure 28 will provide funding for some of the state’s most vital programs including education, human services and public safety. Passage of Measure 28 will not fully solve Oregon’s most immediate state budget crisis, nor will it be a long-term solution for the state’s budget problems. However, your committee believes it is a reasonable effort to protect our state’s social fabric.

Your committee also considered testimony about the economic impact of a tax increase at this time, but was ultimately convinced that the risk of long-term harm to Oregon’s economy is outweighed by the certain and immediate harm to many of the state’s most vulnerable citizens if Measure 28 fails. The additional tax revenue will come primarily from higher-income individuals with minimal impact on those least able to pay. This makes Measure 28 consistent with City Club’s guidelines for fairness in the tax system because it adds a progressive element to Oregon’s tax structure.

Your committee recommends a "yes" vote on Measure 28.

The City Club membership will vote on this report on Friday, January 10, 2003. Until the membership vote, the City Club of Portland does not have an official position on this report. The outcome of this vote will be reported in the City Club Bulletin dated January 24th.
I. INTRODUCTION

Ballot Measure 28 will appear on the ballot in a special election called for January 28, 2003, and will read as follows:

<table>
<thead>
<tr>
<th>Caption:</th>
<th>Temporarily Increases Income Tax Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Result of &quot;Yes&quot; Vote:</td>
<td>&quot;Yes&quot; vote increases income tax rates for three years.</td>
</tr>
<tr>
<td>Result of &quot;No&quot; Vote:</td>
<td>&quot;No&quot; vote does not increase income tax rates.</td>
</tr>
<tr>
<td>Summary:</td>
<td>This measure increases income tax rates for three years.</td>
</tr>
</tbody>
</table>

For personal income taxpayers filing single returns, this measure increases the rate of tax on taxable income more than $6,450 from 9 percent to 9.5 percent. For taxpayers filing joint returns, this measure increases the rate of tax on taxable income of more than $12,900 from 9 percent to 9.5 percent.

The increased rates apply to taxable income earned in the 2002, 2003 and 2004 tax years. This measure restores the existing tax rates for 2005 and later tax years.

**Estimate of Financial Impact:** This measure increases income tax rates for three years. This measure is estimated to raise the following amounts for each July 1 to June 30 fiscal year.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002-2003</td>
<td>$313 million</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$247 million</td>
</tr>
<tr>
<td>2004-2005</td>
<td>$164 million</td>
</tr>
</tbody>
</table>

It is estimated that this measure will increase Oregon personal income taxes for the average personal income taxpayer by $114. For the 2002 tax year, the average increase in personal income taxes for the taxpayers at different income levels is estimated to be as follows:

<table>
<thead>
<tr>
<th>Adjusted Gross Income Level</th>
<th>Average Change in Overall Income Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $10,000</td>
<td>$0</td>
</tr>
<tr>
<td>$10,000 to $20,000</td>
<td>$17</td>
</tr>
<tr>
<td>$20,000 to $30,000</td>
<td>$49</td>
</tr>
<tr>
<td>$30,000 to $40,000</td>
<td>$80</td>
</tr>
<tr>
<td>$40,000 to $50,000</td>
<td>$107</td>
</tr>
<tr>
<td>$50,000 to $75,000</td>
<td>$148</td>
</tr>
<tr>
<td>$75,000 to $100,000</td>
<td>$212</td>
</tr>
<tr>
<td>$100,000 to $200,000</td>
<td>$385</td>
</tr>
<tr>
<td>Over $200,000</td>
<td>$1,686</td>
</tr>
<tr>
<td>All returns</td>
<td>$114</td>
</tr>
</tbody>
</table>

[Continued on Next Page]
City Club Study on \textit{Ballot Measure 28}

City Club created your committee to review Measure 28 and recommend a position on the measure. Committee members were screened for possible conflicts of interest to ensure that no member had an economic stake in the outcome of the study or was publicly identified with the issue. The committee met for four weeks beginning in early November to interview proponents and opponents, and other witnesses who could provide relevant information about the measure. The committee also reviewed a number of articles, reports, web sites and other information sources on the issues raised by this measure.

\section*{II. FINDINGS}

\subsection*{A. BACKGROUND}

\textbf{Why is Measure 28 on the ballot?}

Measure 28 is on the ballot to help address Oregon's state budget crisis. During its regular session, the 2001 legislature adopted a General Fund budget of almost $12 billion for the current 2001-2003 biennium.\footnote{Includes lottery dollars.} This budget is the discretionary portion of Oregon's total budget.\footnote{Oregon’s total budget is approximately $34 billion and includes revenues from federal programs, various fees such as tuition and other sources. These revenues are directed by law toward specific functions such as Medicaid, transportation projects, higher education and retirement accounts.} After the budget was adopted in the summer of 2001, a series of projected revenue shortfalls brought the legislature back for five special sessions to ensure the budget was balanced by the end of the biennium (June 30, 2003). The fifth special session ended in October 2002 with the passage of a new balanced budget of approximately $10.4 billion. To balance the budget, the legislature cut programs, reduced services, borrowed against future revenues and referred Measure 28 to voters.

\textbf{What happens if Measure 28 passes?}

If Measure 28 passes, it will raise approximately $313 million for the remainder of this biennium and a total of $411 million for the 2003-2005 biennium. Measure 28 will increase the top personal income tax bracket from nine percent to 9.5 percent, and the corporate income

\begin{itemize}
\item These estimates take into account changes in the federal deduction for state taxes.
\item The language of the caption, question, and summary was prepared by the Oregon Attorney General.
\end{itemize}
tax rate from 6.6 percent to 6.93 percent, for three years (2002, 2003 and 2004). Tax rates will revert to the lower rates beginning with the 2005 tax year.

What happens if Measure 28 fails?
If Measure 28 fails, House Bill 5100, passed in the same legislative session, will become effective on February 1, 2003. House Bill 5100 will reduce state spending by $310 million during the final five months of the current biennium through the following budget reductions:

<table>
<thead>
<tr>
<th>Major Program/Service Area</th>
<th>Budget Cuts (in millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>K-12 Education</td>
<td>$95</td>
</tr>
<tr>
<td>Community Colleges</td>
<td>$14</td>
</tr>
<tr>
<td>Higher Education</td>
<td>$27</td>
</tr>
<tr>
<td>Human Services</td>
<td>$90</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$45</td>
</tr>
<tr>
<td>Natural Resources</td>
<td>$6</td>
</tr>
<tr>
<td>Other Programs</td>
<td>$33</td>
</tr>
<tr>
<td><strong>Total Cuts (current biennium)</strong></td>
<td><strong>$310</strong></td>
</tr>
</tbody>
</table>

These cuts are roughly proportional to the percentage each program represents in the current General Fund budget. However, the relative impact of the cuts may be more serious than the dollar amounts suggest because the cuts for fiscal year 2003 will be concentrated in the last five months of the 2001-2003 budget cycle. Assuming a $12 billion original budget, the state has been spending approximately $500 million per month this biennium, which leaves roughly $2.5 billion for the final five months of this biennium. The $310 million in cuts included in House Bill 5100 represent a budget reduction of approximately 12 percent for this five-month period.

The upcoming 2003-2005 budget (effective July 1, 2003) could restore these funds. However, restoring services once they have been partially or temporarily eliminated is often more costly than sustaining programs. It is also possible that the legislature will not fill the projected $2 billion budget deficit for 2003-2005 with new revenue, in which case the impact on curtailed programs will be long-term.
City Club Study on Ballot Measure 28

What are the causes of Oregon's revenue shortfall?
The projected revenue shortfall stems, in large part, from the economic troubles of the past two years and the dependence of Oregon's General Fund revenue on the state's income tax. Approximately 75 percent of the state's general revenues come from personal income taxes and another six percent from corporate income taxes. The current economic downturn has depressed incomes, particularly capital gains, to such a degree that income tax receipts from 2001 and withholding revenues from 2002 are significantly less than projected in 2001 and are expected to decline even further by June 2003.3

The passage of property tax reform measures in the 1990s shifted the burden of education funding from local property taxes to the state General Fund. Whereas in 1989-1990 the General Fund provided 30 percent of K-12 education funding, the General Fund now accounts for 70 percent of K-12 education financing. During the good economic times of the 1990s, the effect of this budget change was masked by rapidly increasing income tax revenue. With the current economic downturn and the corresponding reduction in income tax revenue, the full impact of Measures 5, 47 and 50 are now being felt for the first time. Other changes, such as 1994's Measure 11 (mandatory sentencing), which significantly increased the amount spent on the criminal justice system, have also contributed to the current budget crisis.

How will Measure 28 work?
Since 1987 Oregon's three personal income tax brackets have been subject to marginal rates of five percent, seven percent and nine percent. If Measure 28 passes, only the top rate will change, from nine percent to 9.5 percent until 2005, when, by law, it will revert to nine percent. The income levels to which each rate applies change from year to year reflecting changes in the U.S. Consumer Price Index. For 2002, the five-percent rate applies to taxable income up to $2,500 for singles and $5,000 for joint filers. The seven-percent rate applies to taxable income between $2,500 and $6,275 for singles ($5,000 - $12,550 for joint filers), and nine percent applies to taxable income over $6,275 for singles ($12,550 for joint filers). In 2003 and 2004, the above income brackets will rise slightly with the Consumer Price Index.

3 November 2002 revenue projections for the balance of the biennium indicate that, if Measure 28 passes, the budget will still be short $126 million in revenue. If Measure 28 fails the shortfall will be $436 million.
What effect will Measure 28 have on Oregonians?
The Legislative Revenue Office has estimated the impact Measure 28 will have on taxpayers. Of Oregon’s nearly 1.6 million tax filers, almost one quarter will see no change in their income taxes because of their low income level. The median household income in Oregon is $40,000 - $50,000. These households will see an average increase in their tax bill of approximately $107, with single taxpayers paying somewhat more and joint filers a little less. Higher-income taxpayers will pay significantly more, averaging $385 additional for those earning $100,000 - $200,000 per year and almost $1,700 in additional taxes for those earning over $200,000 per year. These estimates include the effect of the federal income tax, which lowers the increase in tax liability for virtually all taxpayers because a greater amount of state tax can be deducted from federal returns. (See the table in the Introduction for the full range of income groups and their projected tax increase.) Because state forecasts project the additional tax revenue from Measure 28 will be less in 2003 and 2004, the annual average impact on Oregon taxpayers over the three-year period will be significantly less than the dollar amounts in the table indicate.

Measure 28’s tax increase will add a "progressive element" to Oregon’s overall income tax structure. In other words, it will have a significantly greater impact on higher-income taxpayers than those with lower- and middle-incomes. To illustrate this, your committee has presented the data in three ways. First, using figures from the Legislative Revenue Office, the Oregon Center for Public Policy estimates that the bottom 60 percent of all taxpayers will pay only about 14 percent of the increased taxes. Those in the 60 percent to 80 percent range will pay about 19 percent of the increase, while those in the top 20 percent will pay the remaining 67 percent of the overall tax increase. Figure 1 (next page) illustrates this point.

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4 Source: Review of Special Session V Revenue Actions: Ballot Measure 28, Legislative Revenue Office, October 18, 2002.
5 The collection pattern for Measure 28 reflects that it is retroactive for the 2002 tax year. In 2002, taxes have been withheld at the rate of nine percent. If Measure 28 passes and the rate increases to 9.5%, all of the additional revenue will be collected in the spring of 2003 when taxpayers file their annual tax returns. Therefore, the 2002-03 fiscal year shows the entire 2002 increase and part of the 2003 increase from withholdings already collected. The 2004-2005 fiscal year shows a decrease because the higher rate expires January 1, 2005 at which time withholdings will return to the old rate of nine percent.
Next, Figure 2 shows the annual average tax change, by income group, after the federal income tax offset.
Finally, in dollar terms, the lowest 20 percent of taxpayers will pay an average increase of about .06 percent of their income, the second 20 percent will pay .13 percent and the middle 20 percent about .19 percent. The fourth 20 percent will pay an average increase of about .22 percent, the next 15 percent will pay an average increase of about .24 percent and the top five percent of income earners will pay an average increase of nearly .29 percent.

B. ARGUMENTS PRO AND CON

1. ARGUMENTS ADVANCED IN FAVOR OF MEASURE 28

◆ Measure 28 will prevent an additional $310 million in budget cuts from local schools and state programs. Possible cuts include further reductions in the school year in Portland and other districts. Portland will already have the shortest school year in the country, with 15 days eliminated, even if Measure 28 passes. If Measure 28 fails and House Bill 5100 is enacted, Portland Public Schools will lose an additional $9 million in funding. Other possible funding cuts could include closing some youth and adult prison facilities, laying off state troopers, and cutting back social programs.

◆ Measure 28 is a progressive income tax surcharge that will affect affluent Oregonians much more than lower- and middle-income Oregonians.

◆ Oregon is currently ranked 45th out of the 50 states in terms of total tax burden, which makes a small tax increase reasonable if it helps balance the budget. 6

◆ Applying a small tax increase largely to high-income individuals is preferable to cutting programs that primarily affect lower- and middle-income Oregonians because it will, at least in part, come from savings rather than from layoffs and service dollar cuts.

◆ Government program cuts will have a more immediate negative effect on the economy than will a tax increase because the cuts will come primarily from programs that spend the money immediately.

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- Oregon experienced a recession with a similar effect on the state budget in the early 1980s. At that time, a strong political consensus imposed a three-year income tax surcharge. While opinions differ about its effect on the economic recovery at that time, ample evidence indicates that the surcharge helped keep Oregon’s budget balanced and controlled what would have been a more serious impact on state programs.

- The tax increase will be for only three years thereby limiting its long-term impact.

2. ARGUMENTS ADVANCED AGAINST MEASURE 28

- Any tax increase is bad for the economy because it takes money out of the pockets of most Oregonians at a time when many are struggling with the impacts of the recession.

- Higher taxes, unstable taxes and the retroactive effect of Measure 28 are all disincentives for business investment.

- Plugging part of the budget deficit with a tax increase reduces the incentive to further eliminate inefficiencies in state government and school districts.

- Better ways to balance the budget exist, such as changes to PERS (Public Employees Retirement System), removing ineligible Oregon Health Plan participants, and privatizing some government functions.

- Though ranking low in overall tax burden, Oregon ranks eighth in state and local government spending per capita and second in income taxes as percentage of income. (Additional revenue is derived from fees, federal matching dollars and miscellaneous charges.)

- Oregon’s recovery from the current recession could be longer due to the effect of the three-year income tax surcharge and a reduction in personal spending and investments.
III. DISCUSSION & CONCLUSIONS

Your committee heard from tax experts and organizations that have analyzed the current budget situation. They presented many ideas and opinions about how to cope with the loss of tax revenue during this and future biennia. In order to make an objective analysis, your committee examined all perspectives and made a reasoned judgment about the likely effects of either passing or rejecting Measure 28. Ultimately, our decision was based on our collective best judgment about the validity of the information presented to us. The decision to recommend a yes or no vote on Measure 28 was based on a few key issues.

Will the cuts specified in House Bill 5100 really be imposed?
The committee heard a substantial amount of testimony that if Measure 28 does not pass, the cuts mandated by House Bill 5100 will go into effect, and the resulting losses to schools and other programs will be devastating. We also heard from other witnesses that Governor-elect Kulongoski and the new legislature will most likely implement other cuts and efficiencies instead of those outlined in House Bill 5100. To avoid the cuts specified in House Bill 5100, the 2003 legislature, which convenes January 13, must pass a new bill to replace House Bill 5100. Whether this happens depends completely on the ability of the state’s new executive and legislative leadership to agree on an alternative plan of budget reductions before House Bill 5100 takes effect on February 1, 2003. We heard differing opinions on the likelihood of this occurring.

Governor-elect Kulongoski has made public statements to the effect that he will propose a different set of cuts that would "hold harmless" K-12 education. Other public officials have made similar statements, but unless these changes occur in the first two weeks of the legislative session, voters should assume that they must pass Measure 28 to avoid the program cuts listed in House Bill 5100.
Conclusion: Given the history of recent legislatures and their relationships with the governor’s office, coupled with a new legislature and governor seriously divided by party, the majority of your committee believes that House Bill 5100 will go into effect if Measure 28 fails. If this happens, there will be dramatic government service cuts and employment losses with serious consequences for many Oregonians. Some committee members predict House Bill 5100 will be replaced with alternate program cuts; however, all agreed that the consequences of the cuts will be significant.

Could other cost saving measures be imposed in the last five months of this biennium?
The committee heard a variety of suggestions for how the state could make up for the budget deficit by enacting cuts other than those specified in House Bill 5100. The likelihood that the proposed remedies are feasible in the short term also needs to be addressed.

Conclusion: Many of the ideas for making state government more efficient, or less costly, may have merit and should be examined carefully by the next legislature. We heard discussion on the following topics:

- **PERS - Oregon’s Public Employees Retirement System** is certainly in need of reform, but we heard quite clearly that any attempt to modify it would only have an impact starting in the 2003-2005 biennium. Employer contributions to the PERS system are fixed until July 2003. Changes made to the system now would not have an effect until that time.
- **Zero-based Budgeting** - Changing to a zero-based budgeting method could not be accomplished until the next biennium. Furthermore, we heard testimony that it has already been tried by previous legislatures and found unworkable, at least at that time.7
- **Privatization** - Some privatization ideas may have merit, but are either difficult to implement quickly or unlikely to save much, if any, money for the state.

Your committee believes that these ideas are more appropriate as potential ways to modify Oregon’s overall spending in the next few years, but not in the next few months.

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7 Zero-based budgeting is a budgeting process that requires all programs and departments to assume zero dollars at the beginning of each budget session and justify all spending requests as if they are new expenses.
Is a temporary tax increase bad for Oregon's economy?
Witnesses presented no convincing evidence one way or the other that a similar income tax surcharge affected Oregon’s recovery from the recession of the early 1980s. Some expressed opinions that higher taxes probably slowed Oregon's economic recovery, but couldn’t say for sure, nor to what extent, especially given the transition from a resource-based economy that occurred at the time. Legislative Revenue Officer Paul Warner said, "In the short-term, a temporary tax increase has no more negative impact on the economy than does an expenditure reduction. The state must do one or the other to balance the budget. If the tax increase is perceived as being permanent, it could have some negative long-term consequences. If it is perceived as temporary, there should be minimal effect on the state’s long-term competitive position."

Conclusion: None of the witnesses interviewed could cite hard evidence that a tax surcharge will have much, if any, impact on Oregon’s economy in the short term, and at worst, only a minimal impact in the long term. Your committee agrees.

Would Measure 28 increase Oregon's "spending problem" and over-reliance on the income tax?
A number of witnesses mentioned that the state of Oregon has a spending problem. Statistics were cited that showed Oregon ranks as high as eighth in state and local government spending per capita and second in income tax payments as a percentage of income. These individuals claim that passing Measure 28 will increase Oregon's spending problem and its over-reliance on the income tax.

Conclusion: While it is true that Oregon ranks high in spending compared with other states, your committee found that this is a misleading statistic when examined alone. Oregon spends more than most states while simultaneously placing one of the lowest tax burdens on its citizens largely because it has been successful at leveraging federal dollars. Since the early 1990s, due to the passage of a number of ballot measures that have limited the state’s ability to gain revenue from taxes, Oregon has very aggressively leveraged federal matching funds for programs such as the Oregon Health Plan and
City Club Study on *Ballot Measure 28*

Federal land management. Using federal matching dollars instead of state income tax revenue has made it possible for the state to spend more on programs such as health care and natural resources. In fact, Oregon’s share of federal matching funds is four percent higher than the national average, fees and charges for parks and universities are two percent higher than the national average, and miscellaneous revenue sources, such as the lottery, are four percent higher than the national average.\(^8\) If Measure 28 fails and House Bill 5100 is enacted, Oregon will lose an estimated $70 million in federal matching funds for 2001-2003 biennium. This loss of revenue suggests that, in this situation, a temporary tax increase truly is more favorable than program cuts.

**How would this temporary tax increase affect Oregonians?**
Your committee heard testimony about the direct impact of a tax increase on individuals, as well as speculation about the effect on Oregon’s economy. Some witnesses said that a tax increase will have a negative impact on low-income individuals because it will take away from their ability to pay for essentials such as food and housing, while others claim the negative impact on the same individuals will be greater if Measure 28 fails.

Those who mentioned the effect on businesses agreed that Measure 28 will have minimal impact on "type C" corporations because it would affect only those firms that are profitable and will raise only a projected $12 million from them. Other businesses (i.e., sole proprietorships, partnerships and "type S" corporations) are taxed like individuals, with impacts varying greatly.\(^9\)

**Conclusion:** While your committee is greatly concerned about the impact a tax increase will have on low- and middle-income individuals, families and small businesses, this tax surcharge has been designed to place minimal burden on these groups. Many in these categories will pay little or no additional taxes. Furthermore, many social service programs that directly benefit lower-income individuals will be cut if Measure 28 fails and House Bill 5100 is enacted. Moreover, the Measure 28 surcharge will, for the next three years, increase the progressive nature of the state’s income tax, conforming to City Club

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\(^8\) Federal matching money is tied to Oregon’s per capita income relative to the national average. Because Oregon’s per capita income is lower than the average, we receive a higher match rate. Source: Legislative Revenue Office.

\(^9\) A regular or "C" corporation is a separate legal business entity from its shareholders. The corporation is taxed on its earnings, and shareholders are taxed on dividends earned. An "S" corporation, with certain exceptions, is not subject to tax. Its income and expenses flow through to shareholders who report the income on their personal tax returns.
What are the likely impacts if Measure 28 fails?
If Measure 28 fails, Oregonians will feel the impact most drastically in a few key areas. These include education, health and human services, and the justice system.

In education, the cuts will result in reduced number of school days, elimination of programs such as sports and music, and potentially reducing teaching staff. As an example, Portland Public Schools has already projected that even if Measure 28 passes, it will be forced to shave 15 days off of the school year in 2002-2003. If Measure 28 fails, an additional nine days will likely be cut, shortening what is already the shortest school year in the country.

The Oregon Department of Human Services (DHS) released a report on all of the cuts that are slated should Measure 28 fail. These cuts include reductions in services to mental health patients through elimination of employment programs, inpatient care, child mental health services, and the closing of a number of mental health wards in hospitals around the state. Other DHS cuts include reduction in funding of school-based health clinics, prenatal care for some patients, communicable disease treatment programs, and drug and alcohol rehabilitation facilities. Nursing home fees will also increase for some elderly residents of the state.

Finally, the justice system will be severely harmed by failure to pass this measure. Officials are saying that four of the five state youth correctional facilities will close by mid-March. The Oregon State Police will lay off 322 of its 1,400 employees while shutting four of its seven crime labs.

Conclusion: A vast majority of Oregonians will directly or indirectly share in the pain of the slated budget cuts if Measure 28 fails. Given the severity of the program cuts that have already taken place, combined with those expected to take place even if Measure 28 passes, your committee believes that the need for additional revenue is legitimate and should be a concern for all Oregonians.
IV. RECOMMENDATION

While overshadowed in many respects by the severe structural problem with Oregon’s revenue system, Measure 28 presents voters with an opportunity to make a reasonable, small step in support of programs that are critical for many Oregonians. Measure 28 clearly benefits lower- and middle-income Oregonians who are the primary recipients of the services that will be cut if Measure 28 fails. Furthermore, Measure 28 will be paid for primarily by those who can best afford a temporary tax increase. Additionally, any risk of long-term harm to Oregon’s economy if Measure 28 passes is outweighed by the immediate harm caused by severe cuts to key programs if it fails. Passage of Measure 28 will send a message to the legislature that Oregonians are willing to pay for education, human services and other state programs.

Your committee recommends a "yes" vote on Measure 28.

Respectfully submitted,

Marilynne Albers
Laura Alig
Peter Jacobs
Mark Magnuson (abstained from vote)
Leslie Morehead
Roger F. Smith
Brian Campbell, chair

Tim Hemstreet, research advisor
Wade Fickler, research director
V. APPENDICES

A. WITNESS LIST

David Bailey, deputy director, Oregon Public Employees Retirement System (PERS)
Tim Barchak, political director, SEIU Local 503, Oregon Public Employees Union
Steve Buckstein, president, Cascade Policy Institute
Larry L. Campbell, retired Speaker of the House (R), Eugene, chairman of the board, The Victory Group, Inc.
Thomas B. Cox, Libertarian Party of Oregon
Verne Duncan, Retired Oregon State Senator (R), Milwaukie
Matt Evans, executive director, Oregon Tax Research
Joe Schweinhart, legislative representative, Associated Oregon Industries (AOI)
Charles Sheketoff, executive director, Oregon Center for Public Policy
Joann Waller, executive director, Oregon Education Association (OEA)
Paul Warner, legislative revenue officer, State of Oregon, Legislative Revenue Office

B. RESOURCES

Text of Measure 28, Secretary of State’s Office, Elections Division.

Text of House Bill 4079 (referring legislation).

Text of House Bill 5100 (proscribed budget cuts should Measure 28 fail)

Budget review for new legislators, Legislative Revenue Office, November 13, 2002.

Untitled research report, Legislative Revenue Office, October 18, 2002.

Review of Special Session V Revenue Actions: Ballot Measure 28, Legislative Revenue Office, October 18, 2002.

"Less Than You Think: A Distributional Analysis of Measure 28, the Temporary Income Tax Proposal on the January 28, 2003 Special Election Ballot" Oregon Center for Public Policy, October 14, 2002.


"Budget Cuts vs. Tax Increases at the State Level: Is One More Counter-productive than the Other During a Recessions?" Peter Orszag and Josephy Stiglitz, Center on Budget and Policy Priorities, November 6, 2001.


Invited testimony before the Oregon Senate Interim Budget Committee, Cascade Policy Institute, March 14, 2002.


Tax Reform in Oregon, City Club of Portland, May 3, 2002.

Initiative and Referendum in Oregon, City Club of Portland, February 1996.

Periodical Articles
"Keep the Kicker," (op-ed), William B. Conerly, Oregonian, December 12, 1996.
"Title Doesn’t Tell the Whole Story," (editorial), Oregonian, October 23, 2002.
"State May Slash Legal Defense for Poor," Eugene Register Guard, December 4, 2002.

Websites
Portland Business Alliance
Oregon Center for Public Policy
Cascade Policy Institute
Oregon Taxpayer Association
Taxpayer Association of Oregon
Legislative Fiscal Office
Office of Economic Analysis,
Department of Administrative Services
Oregon Department of Human Services
Economy.com
www.portlandalliance.com
www.ocpp.org
www.cascadepolicy.org
www.otu.org
www.oregonwatchdog.com
www.leg.state.or.us/comm/lf/home.htm
www.oea.das.state.or.us
www.hr.state.or.us/budget/
www.economy.com