

NO on **118**
DEFEAT THE **COSTLY** TAX ON SALES

OUTREACH TOOLKIT

A NOTE FROM OUR CAMPAIGN TEAM

Dear friends of the NO on Measure 118 campaign:

Thank you for your interest in our efforts to defeat Ballot Measure 118, the costly tax on sales. We recognize that for many of you, direct engagement in political activity of any kind – either through communication with your employees, your customers, or vendors – requires careful consideration. This toolkit is intended as a resource for you as you think of various ways to communicate about Measure 118.

Included in this toolkit are fact sheets, illustrations, coalition sign-up forms, example communications to employees and vendors, template social media posts and more. Some of these materials are available within the packet itself. Others are best made available through electronic means and are downloadable through the accompanying Electronic Resources Document or by request at info@NOonMeasure118.com. We also have additional physical campaign collateral – such as break room posters, yard signs, and bumper stickers – available by request. Please complete the **Materials Request Form** checklist available on the following page or visit the **Take Action** center on our [website](#) to request any materials that are not otherwise included in this document.

The resources available here are just examples and possible starting points. There may be other means of communicating your position on Measure 118 that make sense for your specific situation. We encourage you to be creative and to spread the word about this important measure through any and all appropriate channels. If you have other ideas you want to run past our team, please feel free to send a note to info@NOonMeasure118.com and our team would be happy to assist you whenever possible.

Finally, the last page of the toolkit includes information on best practices for sharing political information with your employees. Please note, this information should not be construed as legal advice.

Thank you again for your interest in the campaign. Please do not hesitate to reach out to our team with any questions.

- **Preston Mann**
info@NOonMeasure118.com
www.NOonMeasure118.com



Table Of Contents

Examples Of Physical Materials.....	3
Materials Request Form.....	4
Fact Sheet.....	5
Fact Sheet (Spanish).....	7
Tax-On-A-Tax Illustration (2x4 lumber).....	9
Small Business Impact Illustration (Restaurant).....	10
Coalition Sign-Up Form.....	11
Example Business to Employee or Customer insert.....	14
Example Business to Employee-Customer-Vendor email/memo.....	18
Letter-To-The-Editor Toolkit.....	19
Electronic Resources.....	22
Employer Best Practices Information.....	23

Electronic Resources

Some materials, like high resolution copies of our logo, our campaign QR code, template PowerPoint slides or social media posts are best shared electronically. To access these resources, please click through the Electronic Resources Document that accompanied this packet request a copy via email to info@NOonMeasure118.com.

Examples Of Physical Materials

Use the Materials Request Form on the next page or visit www.NOonMeasure118.com/TakeAction



Lawn Sign
26"x16"

NO a la **118**

RECHACAMOS LOS **COSTOSOS**
IMPUESTOS SOBRE LAS VENTAS

Lawn Sign (Spanish)
26"x16"

NO on **118**



Field Signs
(Two versions)
48"x32'

Farmers
Against
Measure Tax 118

JOIN US - NO on 118

NO on **118**
DEFEAT THE **COSTLY** TAX ON SALES

Banners
6'x3' or 6'x2' or 3'x1'
Limited quantity available

NO on **118**
DEFEAT THE **COSTLY** TAX ON SALES

Bumper Sticker
(Ultra removeable)
9"x3"



Lapel Stickers
(Material friendly)
2.5" Round

Get the Facts about Measure 118's Costly Tax on Sales
\$6.9 Billion tax on goods and services with no guarantee how the money will be spent.

5 key reasons to look closer at Measure 118:

1. Measure 118 would tax sales, not profits - forcing a business to pay even if they're losing money.
2. Measure 118 would force businesses to raise prices on food, gasoline, medicine, and other necessities - with no exemptions.
3. Measure 118 would make local businesses in Oregon less competitive with out-of-state and national corporations.
4. There is no guarantee the money would end up in the pockets of Oregonians. The legislature could spend it any way it chooses.
5. A broad, bipartisan coalition of Oregon consumers, teachers, small businesses, and organizations from across the state urges NO on 118.

For more information about why Measure 118 would raise the tax on sales, visit www.NOonMeasure118.com

NO-118
2018 • 2019 • 2020

Lunch/Break Room Poster
9.5"x14"

NO on **118**

DEFEAT THE **COSTLY** TAX ON SALES

NOonMeasure118.com

Business Window Sign
9.5"x14"

NO on **118**
Get the Facts about Measure 118's Costly Tax on Sales

Measure 118 would implement a massive tax on sales. Measure 118 would tax sales, not profits - forcing a business to pay even if they're losing money.

Measure 118 would mean higher consumer prices. Measure 118 would force businesses to increase prices on food, gasoline, medicine and other necessities - with no exemptions.

Measure 118 would hurt local businesses. Measure 118 would make local businesses in Oregon less competitive with out-of-state companies.

For more information about why Measure 118 would raise the tax on sales, visit www.NOonMeasure118.com

NOonMeasure118.com

Customer Countertop Flyer
3.5"x8.5"



Materials Request Form

Thank you for all your prior support with Defeat the Costly Tax on Sales to defeat Measure 118. Between now and Election Day, you can help by displaying and distributing the campaign materials shown below. Please select the items you would like to receive from the campaign:

	<u>Electronic</u>	<u>Print</u>	<u>Quantity</u>
<input type="checkbox"/> Fact sheet (English)	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Fact sheet (Spanish)	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Tax-on-a-tax illustration (2x4 lumber)	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Small business illustration (restaurant)	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Coalition sign-up forms	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Business window signs		<input type="checkbox"/>	_____
<input type="checkbox"/> Lunch/break room poster		<input type="checkbox"/>	_____
<input type="checkbox"/> Customer countertop flyer		<input type="checkbox"/>	_____
<input type="checkbox"/> Lawn sign		<input type="checkbox"/>	_____
<input type="checkbox"/> Field sign		<input type="checkbox"/>	_____
<input type="checkbox"/> Bumper sticker		<input type="checkbox"/>	_____
<input type="checkbox"/> Lapel stickers		<input type="checkbox"/>	_____
<input type="checkbox"/> Business to employee-customer-vendor email/memo	<input type="checkbox"/>		_____
<input type="checkbox"/> Letter-to-the-editor toolkit	<input type="checkbox"/>		_____
<input type="checkbox"/> Social media posts	<input type="checkbox"/>		_____
<input type="checkbox"/> Template PowerPoint presentation	<input type="checkbox"/>		_____

Name: _____

Organization: _____

Phone number: _____

Email: _____

Date requested: _____

Date needed: _____

Delivery Information:

Name: _____

Organization: _____

Phone number: _____

Email: _____

Address: _____

City/St/Zip: _____

Please return your completed form via email to: info@NOonMeasure118.com

FACTS ABOUT MEASURE 118: The Costly Tax on Sales

A group of out-of-state activists is promoting a drastic \$6.8 Billion tax measure on Oregon's November 2024 statewide ballot. If approved by voters, **Measure 118 would implement the largest tax increase in Oregon history** - hurting Oregon's economy and driving up costs for Oregon businesses and consumers at the worst possible time.

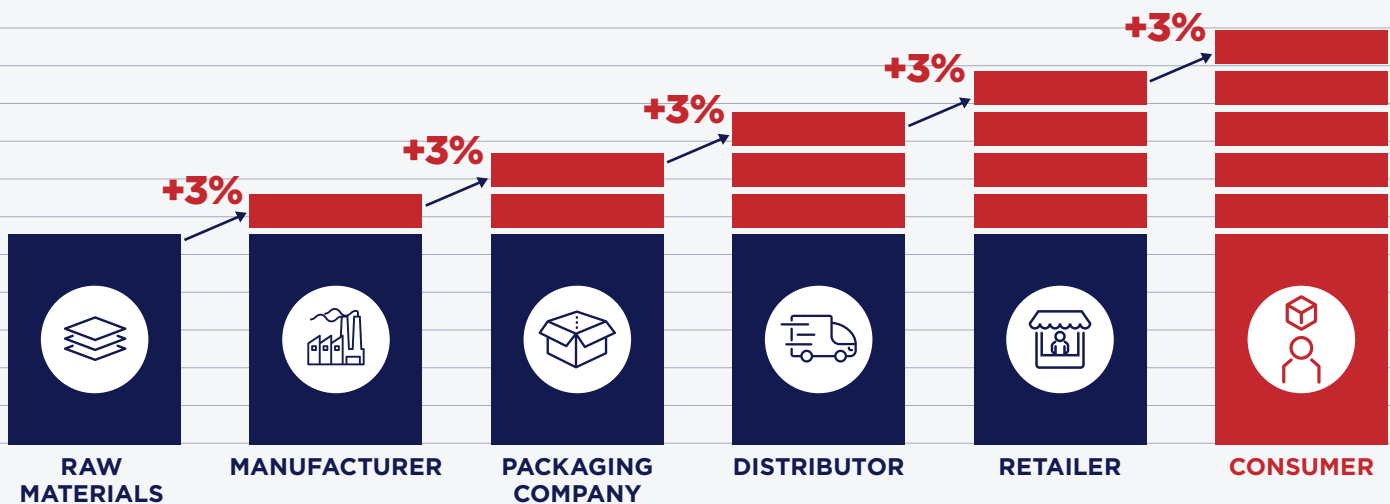
HERE'S WHY MEASURE 118 WOULD BE BAD FOR ALL OREGONIANS:

MEASURE 118 WOULD IMPLEMENT A MASSIVE TAX ON SALES

Measure 118 is a gross receipts tax on businesses with more than \$25 million in annual Oregon sales. In other words, it's a tax on *sales* - not profits or income. That means businesses in Oregon would be forced to pay this new \$6.8 Billion tax on the goods and services they provide, regardless of whether they make a large profit, make a small profit, or are losing money. Measure 118 would force hundreds of local businesses to raise their prices, cut jobs, or shut down completely.

MEASURE 118 WOULD IMPOSE A "TAX ON A TAX"

Measure 118 would add a costly new 3% tax on sales that could apply at every step of the supply chain in Oregon. By the time an Oregon product goes from raw materials to a manufacturer to a packaging company to a distributor and then to a retailer, it may have been taxed five times before it finally reaches the consumer - making it far more costly than a typical sales tax.



Measure 118's drastic "tax on a tax" would make Oregon products more expensive, make Oregon companies less competitive, and increase prices on Oregon consumers.



MEASURE 118 WOULD MAKE LOCAL OREGON BUSINESSES LESS COMPETITIVE

Taxes on Oregon businesses have increased 43% in just the last five years, and Oregon's corporate tax rate is the second highest in the country. Measure 118 would make local Oregon businesses less competitive with out-of-state companies, drive more jobs and revenue out of the state, and hurt our local economies.

Sources: Ernst & Young report on Oregon State and Local Tax Burdens; Tax Foundation's 2024 State Business Tax Climate Index

MEASURE 118 WOULD MEAN HIGHER CONSUMER PRICES - AT THE WORST POSSIBLE TIME

By implementing the largest tax increase in Oregon history, Measure 118 would increase prices for everyday goods and services that Oregonians rely on – such as food, medicine, and electricity. That would especially hurt those who can least afford it, such as seniors and people living on fixed incomes.

Measure 118 comes at the worst possible time, when the cost of living is already out of control. Reports show that a typical Oregon household must spend \$11,000 more each year to maintain the same standard of living they had in 2021. Measure 118 would increase costs even further.

Source: Oregon Inflation Report, U.S. Congress Joint Economic Committee, May 2024

MEASURE 118 WOULD GIVE A BLANK CHECK TO SALEM POLITICIANS

Despite what its promoters claim, Measure 118 does not guarantee that revenues from its massive new tax will end up in the pockets of Oregonians. If Measure 118 passes, politicians in Salem could amend it with a simple majority vote and redirect the money anywhere they want – thus giving them a blank check with no accountability to the public.

JOIN OUR BROAD COALITION URGING NO ON MEASURE 118

We are a coalition of Oregon businesses, non-profits, unions, consumers, taxpayers, elected officials, and community leaders from across the state coming together to oppose Measure 118. Join us: Your support is vital to help ensure we can defeat this costly tax on sales.

FOR MORE INFORMATION, PLEASE VISIT:

NOonMeasure118.com



info@NOonMeasure118.com

REALIDADES SOBRE LA MEDIDA 118: El Costoso Impuesto sobre las Ventas

Un grupo de activistas de afuera del estado está promoviendo una drástica medida fiscal de \$6,800 millones de dólares en la boleta electoral de noviembre de 2024 para todo el estado de Oregon. Si los electores aprueban la **Medida 118**, se implementaría el aumento en impuestos más grande en la historia de Oregon —perjudicando a la economía de Oregon y elevando los costos para los negocios y consumidores de Oregon en el peor momento posible.

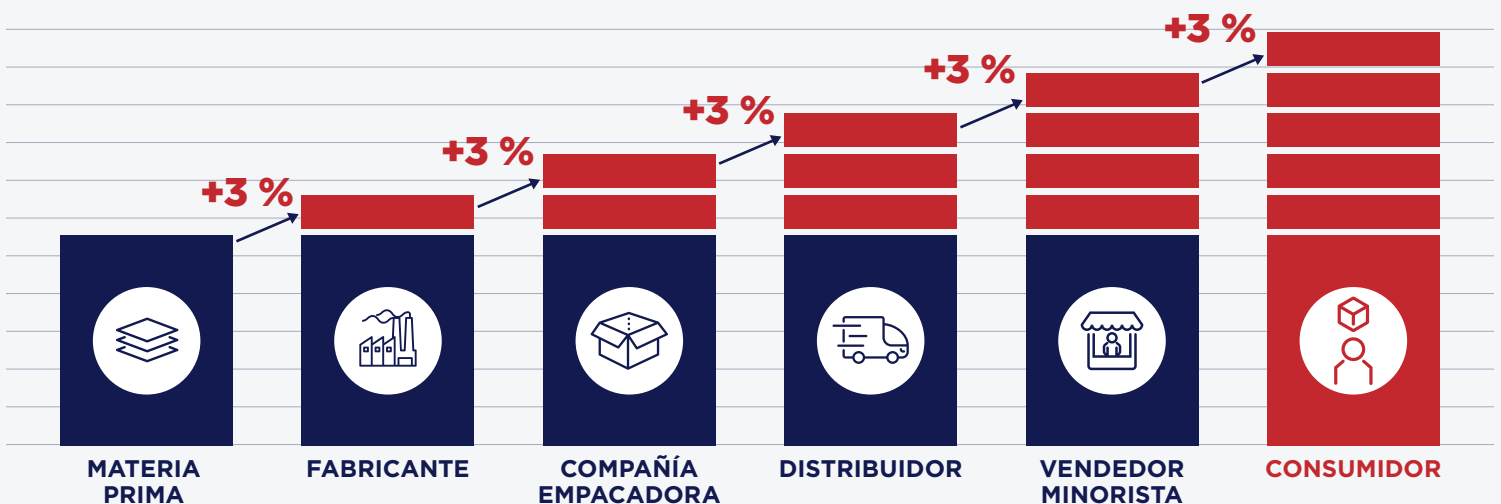
ESTA ES LA RAZÓN POR LA CUAL LA MEDIDA 118 SERÍA MALA PARA TODOS LOS RESIDENTES DE OREGON:

LA MEDIDA 118 IMPLEMENTARÍA UN IMPUESTO MASIVO SOBRE LAS VENTAS

La Medida 118 es un impuesto en los recibos netos de los negocios con más de \$25 millones de dólares en ventas anuales en Oregon. En otras palabras, es un impuesto sobre las *ventas* y no sobre las ganancias o los ingresos. Esto significa que los negocios en Oregon se verían obligados a pagar este nuevo impuesto de \$6,800 millones de dólares sobre los bienes y servicios que ofrecen, sin importar si sus ganancias son grandes, si sus ganancias son pocas o si están perdiendo dinero. La Medida 118 obligaría a cientos de negocios locales a aumentar sus precios, recortar empleos o cerrar por completo.

LA MEDIDA 118 IMPONDRÍA UN “IMPUESTO SOBRE UN IMPUESTO”

La Medida 118 agregaría un costoso impuesto adicional de 3 % sobre las ventas, que podría aplicarse en cada paso de la cadena de suministro en Oregon. A partir del momento en que un producto en Oregon pase de la materia prima al fabricante, luego al compañía empacadora, luego al distribuidor y luego al vendedor minorista, podría haber sido gravado con impuestos cinco veces, antes de que finalmente llegue al consumidor, haciendo que sea mucho más costoso que el típico impuesto sobre la venta.



El drástico “impuesto sobre un impuesto” de la Medida 118 haría que los productos de Oregon sean más caros, que las compañías de Oregon sean menos competitivas y que se incrementen los precios para los consumidores en Oregon.



LA MEDIDA 118 HARÍA QUE LOS NEGOCIOS DE OREGON SEAN MENOS COMPETITIVOS

Los impuestos sobre los negocios en Oregon se han incrementado en un 43 % en solo los últimos cinco años y la tasa de impuesto corporativo en Oregon es la segunda más alta en el país. La Medida 118 haría que los negocios de Oregon sean menos competitivos frente a las corporaciones ubicadas fuera del estado y a las corporaciones nacionales, alejaría a más empleos e ingresos fuera del estado y perjudicaría nuestras economías locales.

Fuentes: Ernst & Young report on Oregon State and Local Tax Burdens; Tax Foundation's 2024 State Business Tax Climate Index

LA MEDIDA 118 SIGNIFICARÍA PRECIOS MÁS ALTOS AL CONSUMIDOR – EN EL PEOR MOMENTO POSIBLE

Al implementar el incremento en impuestos más grande en la historia de Oregon, la Medida 118 incrementaría los precios de todos los bienes y servicios de la vida diaria de los que dependen los residentes de Oregon —tales como alimentos, medicinas y electricidad. Esto especialmente perjudicaría a aquellos que menos pueden pagarlos, como adultos mayores y personas que viven con ingresos fijos.

La Medida 118 llega en el peor momento posible, cuando el costo de la vida ya está fuera de control. Los informes muestran que la unidad familiar típica de Oregon debe gastar \$11,000 dólares más cada año para mantener el mismo estándar de vida que tenía en 2021. La Medida 118 incrementaría los costos aún más.

Fuente: Oregon Inflation Report, Comité Económico Conjunto del Congreso de EE. UU., mayo de 2024.

LA MEDIDA 118 LE DARÍA UN CHEQUE EN BLANCO A LOS POLÍTICOS DE SALEM

A pesar de lo que promueven sus partidarios, la Medida 118 no garantiza que los ingresos de este nuevo impuesto masivo lleguen a los bolsillos de los residentes de Oregon. Si la Medida 118 es aprobada, los políticos en Salem podrían enmendarla con un voto de mayoría simple y redirigir el dinero a cualquier lugar que quieran —dándoles así un cheque en blanco sin la necesidad de rendir cuentas al público.

ÚNASE A NUESTRA AMPLIA COALICIÓN PARA INSTAR AL VOTO EN CONTRA DE LA MEDIDA 118

Somos una coalición de negocios de Oregon, organizaciones sin fines de lucro, sindicatos, consumidores, contribuyentes, funcionarios de elección popular y líderes comunitarios de todo el estado, unidos para oponernos a la Medida 118. Acompañenos: Su apoyo es vital para ayudarnos a asegurar que podamos derrotar este costoso impuesto sobre las ventas.

PARA OBTENER MÁS INFORMACIÓN, POR FAVOR, VISITE:

NOonMeasure118.com



info@NOonMeasure118.com

Tax Pyramiding Example: 2x4 Lumber

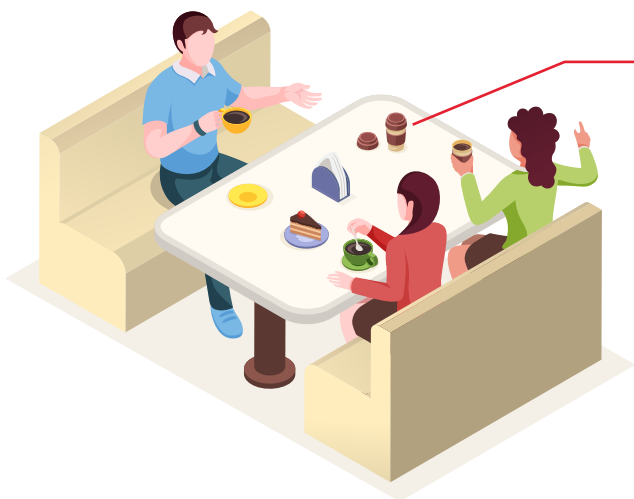
Measure 118 would add a costly **new 3% tax** on sales at multiple steps in the supply chain in Oregon, making it far more costly than a traditional sales tax.



Here's an example of how the tax would "pyramid" on a common item: a 2x4 of wood used in housing and many DIY projects.



If Measure 118 passes, independent restaurants would have to **INCREASE MENU PRICES** more frequently because:



Food, Drink, and Supply Costs Will Go Up

- Food, especially food grown or made in Oregon
- Beverages, especially drinks bottled in Oregon
- To-go containers, utensils, plates and cups, and other supplies
- Fees from suppliers, food delivery apps, and others



Labor Costs Will Go Up

- Employee health insurance and benefits
- Payroll processing charges and services
- Uniforms, equipment, and training costs
- Restroom and break room supplies



Operational Costs Will Go Up

- Rent and leasing services
- Energy bills
- Internet, TV and phone services
- Electronic payment fees
- Trash and recycling services
- Cleaning supplies
- Business insurance
- Marketing and advertising
- Accounting, legal and other professional services





Individual Coalition Member Form

I am **opposed** to Measure 118 on the November 2024 statewide ballot. You may list me publicly as a member of the growing coalition of Oregon consumers, taxpayers, small and large businesses, and organizations from across our state who are coming together to urge a **NO** vote on this costly initiative.

Name (please print)		Signature	
Current occupation or job title		Employer	
Mailing address		City, State	Zip
Phone number*		Email address*	
Other contact number (optional)**		Date signed	

On the lines below, please list any other notable current or former titles or affiliations you may have, including other job titles, board positions, awards, etc.

Other current or former titles or affiliations:

***Contact information will never be made public; it is for validation and campaign update purposes only.*

Please return this completed form to info@NOonMeasure118.com or

Defeat the Costly Tax on Sales
1149 Court St NE
Salem, OR 97301



Business/Organization Coalition Member Form

My business/organization is **opposed** to Measure 118 on the November 2024 statewide ballot. You may list my business/organization publicly as a member of the growing coalition of Oregon consumers, taxpayers, small and large businesses, and organizations from across our state who are coming together to urge a **NO** vote on Measure 118.

Name of business or organization

Industry/sector

Mailing address

City, State

Zip

Name of officer signing (please print)

Contact person for your business/organization

Title of officer signing

Daytime phone number of contact person

Signature of officer

Date signed

Cell phone number of contact person

Number of members / employees

E-mail address of contact person

If yours is a business group or association, about how many Oregon jobs do your members provide?

Please check the applicable boxes below:

- Our group/organization is willing to help in other ways. Please call the contact person designated above to let us know what we can do to help support a **NO** vote.
- In addition to listing our group/organization as a member, please add my name (i.e., the signing officer) to the list of individual members.

Please return this completed form to info@NOonMeasure118.com or

Defeat the Costly Tax on Sales
1149 Court St NE
Salem, OR 97301

About Signing the Member Form

Thank you for joining our coalition! Below are answers to some common questions about our membership forms and membership in our coalition.

1. Signing a member form simply confirms membership in our coalition formed to oppose Measure 118. It does not obligate you or your business/organization to contribute time or money, or attend any meetings or make any public statements. Members are welcome to become more actively involved in coalition activities if they wish. However, any further involvement beyond being listed as a member is entirely voluntary.
2. To show the breadth of our membership, lists of our members may be used in materials such as fact sheets, brochures, letterhead and possibly in advertisements. By signing this member form, you are giving permission for our coalition to list your name publicly as a member and supporter of our campaign. All statements in our campaign materials will be based on verifiable facts and information, and all publications and activities of our coalition will be conducted in strict compliance with all relevant state and federal laws and regulations.
3. All lists of individual members will note that any titles and affiliations are for identification purposes only and do not imply the endorsement of affiliated businesses or groups unless expressly indicated.
4. Member contact information will be used solely for communications between our coalition and members. Member addresses and other contact information will not be sold or provided to any other groups, organizations or businesses.

For more information, please visit NOonMeasure118.com

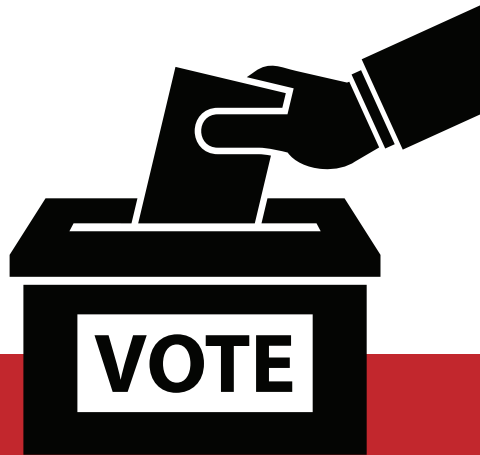
or contact:

Defeat the Costly Tax on Sales
1149 Court St NE
Salem, OR 97301
(800) 398-7520
info@NOonMeasure118.com

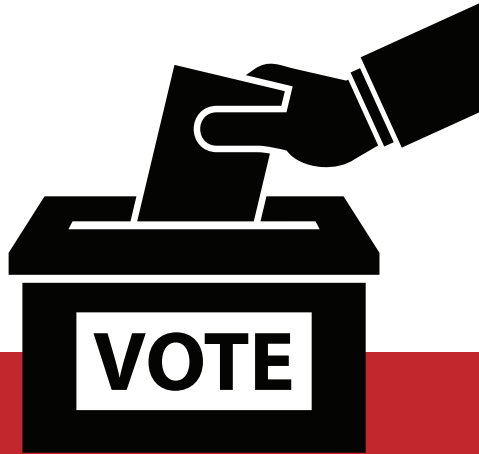
An important message
to our customers
about **Measure 118**



An important message
to our employees
about **Measure 118**



An important message
about **Measure 118**



Our company doesn't usually take positions on ballot measures. However, this fall, Oregonians will vote on a ballot measure that would increase the amount customers pay for our goods and services, what we pay to operate our business, and what Oregonians would pay for many essential products.

Measure 118 would impose a new \$6.8 Billion tax on the sale of goods and services in Oregon, including food, clothing, housing, utilities, fuels and even medicine and healthcare—no products are exempted. This regressive tax would especially hurt those who can least afford it.

Our company has joined a broad, bipartisan coalition of Oregon organizations, businesses, labor unions, elected officials, taxpayer advocates and community leaders from across the state to oppose this costly measure.

We respect that you may or may not agree with our position. **We simply hope you will study the facts about Measure 118 carefully.**

And please, no matter your position, don't forget to vote by Nov. 5. Thank you.

For more information about the coalition, please visit **NOonMeasure118.com**

An important message to our {employees/customers/patients/vendors/etc.} about Measure 118

Our company doesn't usually take positions on ballot measures. However, this fall, Oregonians will vote on a ballot measure that would increase the amount customers pay for our goods and services, what we pay to operate our business, and what Oregonians would pay for many essential products.

Measure 118 would impose a new \$6.8 Billion tax on the sale of goods and services in Oregon, including food, clothing, housing, utilities, fuels and even medicine and healthcare—no products are exempted. This regressive tax would especially hurt those who can least afford it.

Promoters of Measure 118 say that only large, multinational corporations will pay this. That's not true. More than 2,400 businesses in Oregon are directly affected by this new tax—including ours. [Alt: More than 2,400 businesses in Oregon are directly affected by this new tax. While ours is not one of those, we will be significantly affected by the tax's indirect impacts.]

Most of the costs tied to this tax on sales would be passed on to Oregon consumers—including individuals, other businesses, nonprofits, and even local communities—creating higher prices for goods and services.

In addition, despite what its promoters claim, there is no guarantee that revenue from this new tax would go to Oregonians. Measure 118 is not a constitutional amendment. So, under state law, the legislature could amend it and use the money for other purposes, without any further vote of the people or any accountability.

Our company has joined a broad, bipartisan coalition of Oregon organizations, businesses, labor unions, elected officials, taxpayer advocates and community leaders from across the state to oppose this costly measure.

We respect that you may or may not agree with our position. **We simply hope you will study the facts about Measure 118 carefully.**

And please, no matter your position, don't forget to vote by Nov. 5. Thank you.

[For more information about the coalition, please visit NOonMeasure118.com]

Thank you for your interest in helping defeat Measure 118, the deeply flawed and costly \$6.8 Billion tax measure on the November 2024 statewide ballot. One way you can help is by writing a Letter to the Editor. This is a great way to encourage voters to learn more and solidify votes against Measure 118.

We have strong messages that we know will help Oregon voters understand the impact Measure 118 would have and have included them in this packet. First, we want to share some basic tips so you can use our messages to get your letters published in your local paper and other papers throughout the state.

- Editors prefer to publish timely, concise letters – especially those that respond to an article, editorial, or other letter that appeared in the newspaper. Look for stories in your paper on Measure 118 or related topics.
- Before writing your letter, review the newspaper’s policy on letters to the editor. It is usually available on the newspaper’s website under the Opinion tab. Attached are letter policies for some of the state’s major newspapers as examples.
- Keep your letter under the paper’s word limit. Aim for no more than 250 words. Some publications, such as the Statesman Journal, have a 200-word limit, and the Mail Tribune has a limit of 150 words for election-related letters.
- You must include your name, street address and phone number. Editors are on guard about fake identities and will often contact you to verify that you wrote your letter. They will not publish anonymous letters.
- Finally, **let us know if your letter is published**. Email a copy to info@NOonMeasure118.com.

For additional ways that you can help, please visit: NOonMeasure118.com/take-action/.

The Oregonian

letters@oregonian.com

- 250-word limit. Include full name, full home address and daytime phone number for verification.

Statesman Journal

letters@statesmanjournal.com

- 200-word limit. Include first and last name, street and mailing addresses, town, and day and evening telephone numbers for verification.

Eugene Register Guard

rgletters@registerguard.com

- 250-word limit. Include full name, full home address and daytime phone number for verification

Rogue Valley Times

https://www.rv-times.com/submitting_letters_to_rogue_valley_times

- 250-word limit. Must use online submission form.

Bend Bulletin

letters@bendbulletin.com

- 250-word limit. Include full name, full home address and daytime phone number for verification.

East Oregonian

https://www.eastoregonian.com/site/forms/online_services/letter_editor/

- 250-word limit. Must use online submission form.

Portland Tribune

https://www.portlandtribune.com/site/forms/online_services/letter_editor/

- 250-word limit. Must use online submission form.

Daily Astorian

https://www.dailyastorian.com/site/forms/online_services/letter_editor/

- 250-word limit. Must use online submission form.

Columbia Gorge News

https://www.columbiagorgenews.com/site/forms/online_services/letter_editor/

- 350-word limit. Must use online submission form.

Albany Democrat Herald

https://democratherald.com/forms/contact/letter_to_the_editor/

- 250-word limit. Must use online submission form.

The World

https://www.portlandtribune.com/site/forms/online_services/letter_editor/

- 350-word limit. Must use online submission form.

For additional information or questions, please contact:

Erik Lukens

Spokesperson, Defeat the Costly Tax on Sales

press@NoOnMeasure118.com

Opposition to Measure 118 continues to grow as Oregonians learn about the damage this deeply flawed \$6.8 Billion tax on the sale of goods and services would do to the state's residents, businesses, economy and public services. Here are some key reasons to keep in mind:

- 1) **Measure 118 is a tax on sales, not income or profit.** This tax on gross sales applies whether a business makes a lot of money, has small margins or even loses money.
- 2) **Prices will go up.** There's no such thing as free money. Consumers will pay for this massive tax through higher prices as confirmed by Oregon's nonpartisan Legislative Revenue Office.
- 3) **Measure 118 is a "tax on a tax."** Unlike a traditional sales tax that is added once at the final sale, Measure 118's tax on sales could apply at every step of the supply chain.
- 4) **Measure 118 makes Oregon businesses less competitive.** Out-of-state farmers, manufacturers and others will have an immediate advantage because sales in their state won't apply.
- 5) **There's no guarantee anyone gets their rebate.** The legislature could amend this law at any time, use the money for something else, or increase the tax rate.
- 6) **Measure 118 taxes sales on everything—including everyday necessities.** There are no product exemptions, so this tax on sales would apply to everything from groceries to gas, and from insurance to medicine.
- 7) **A broad, bipartisan coalition opposes Measure 118.** Democrats and Republicans, business organizations and labor unions—the growing list of those who oppose this deeply flawed measure is unprecedented.

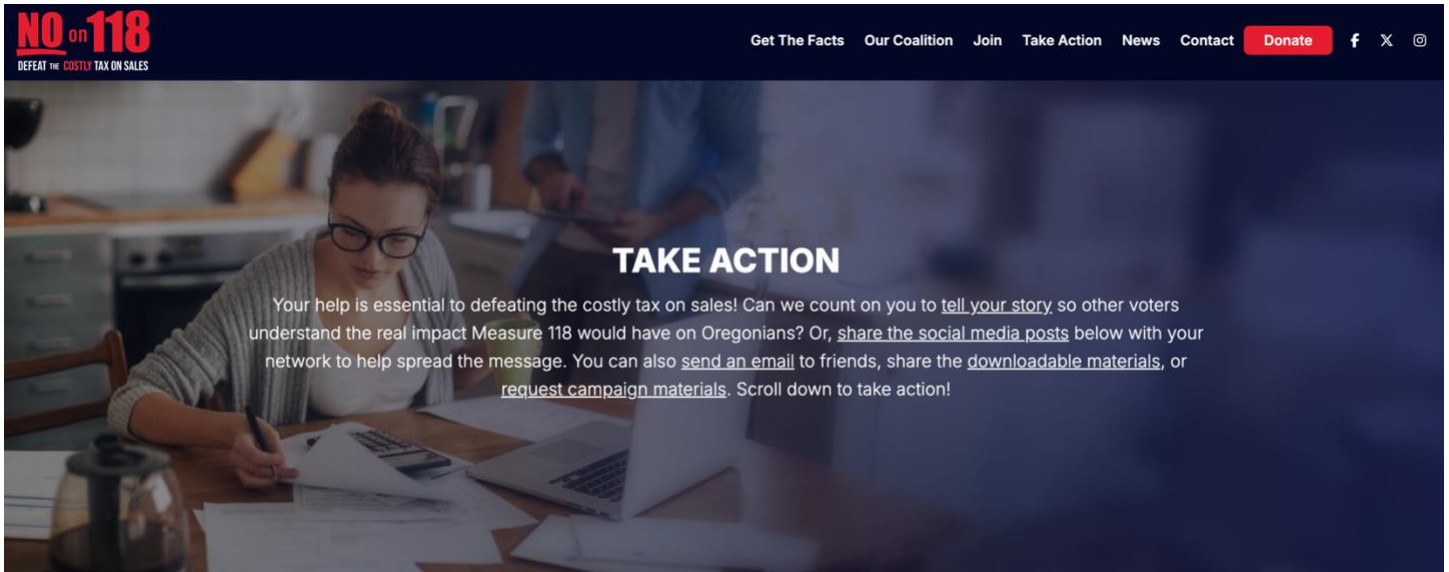
For more information, please visit NOonMeasure118.com/.



Electronic Resources

Campaign approved logos, QR codes, PowerPoints, template social media posts, and more are available via the *Electronic Resources Document* included alongside this toolkit or by clicking or by request via email to info@NOonMeasure118.com.

Keep in mind, many of these resources are already available online via the [Take Action](#) center on our website.



BEST PRACTICES FOR SHARING POLITICAL INFORMATION IN THE WORKPLACE

Disclaimer: This information is not intended to constitute legal advice.

- **Avoiding Undue Influence:** Oregon election laws prohibit using threats or forceful tactics in advocating for a ballot measure, as well as prohibiting giving anything valuable, including money or employment, with the intent to induce voting a particular way. Employers should be careful not to suggest any individual benefits or consequences to an employee's approval or disapproval of Measure 118 or any workplace advocacy. (ORS 260.665)
- **Content Options.** No law prevents businesses from engaging in political advocacy. Businesses can directly urge employees and others to vote against Measure 118 and provide educational materials supporting that. Since Measure 118 is a state ballot measure, so long as communications do not reference a federal candidate in any way, no federal election laws apply. Similarly, so long as communications do not reference a state candidate in any way, then disclaimer laws (e.g. "Paid for by . . .") do not apply. (ORS 260.266(7)(a); ORS 260.005(10)(b); ORS 260.266(1))
- **Avoiding False Statements.** Oregon law also imposes penalties on those who knowingly or recklessly publish false information regarding ballot measures. Employers are encouraged to stick to trusted sources for materials to distribute (like the No on Measure 118 campaign) rather than creating their own. (ORS 260.532)
- **Safeguarding Worker Rights:** Labor laws prevent retaliation against claimed whistleblowers and protect the right of employees to freely discuss their working environment. Employers need to avoid perceived retaliation against any employees who complain about employer advocacy on Measure 118 or employees who decline to participate in a meeting or communication related to Measure 118. Employers should also follow policies in any applicable collective bargaining agreements.
- **Nonprofit Employers:** For tax purposes only, ballot measure advocacy is considered lobbying, not campaigning. 501(c)(3) nonprofits are limited in the amount of lobbying they can perform. 501(c)(4) and other similar nonprofits are generally allowed to engage in unlimited lobbying.
- **Outdoor Signs:** If businesses want to place signs around their properties, they should consult local codes—and if along a highway, ODOT regulations