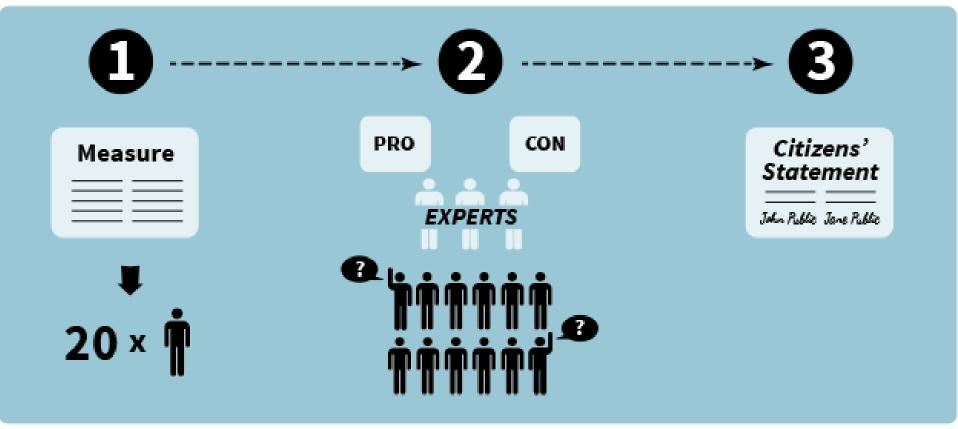


The Citizens' Initiative Review

The Citizens' Initiative Review (CIR) aims to make voters more informed and reflective during direct democratic elections



The CIR has three steps: stratified voter sample, 4 day deliberation, and published Citizens' Statement



The Citizens' Statement gives voters information they can trust



The Citizens' Statement is distributed through the Oregon Voters' Pamphlet

1.916-3375 about 2017 Measures / Measure 97 Citizens' Review Statement 76 · Learn : Citizens' Review Statement 500 2017 Citations Neurona Stationneuro Diaman Citations Neurona Stationneuro Stationne Residuations de la constation de la constationa de la con Compare of and in opposition to the measure, Statements are not an effective process. The spinions expressed in this statements are not an effective process. The spinions expressed in this statements are those of the members of a citizen panel and the statements are not situations or positions endorsed by the State of Degote of the constitutionality of any ballot measure, and any statements are not situated and any statements are Key Findings ey Finangs • Measure 97 is an amendment to an existing law (ORS a17.090), that would revise the minimum corporate income as k for C-corporations making over \$25 million in oregon sales. ment in League Oregon sales. The revenue generated by Measure 97 can be utilized according to the priorities identified by the Oregon leadslature. Mea whi^p requiring We are currently in a crisis of underfunded public education and senior services. The passage of Association We are currently in a crisis of underfunded public values in the admicare, and senior services. The passage of Measure would quickly firm measure would provide account about the core values of the account about the core values at a stake in this matter. Legue of We legislature. • Ir passed, the estimated 6 billion dollars generated would represent a 25% increase in overall state revenue ourges inform ourges inform derto build b mel Oregoni. biennially. Approximately 80% of the state budget is already in Approximately 80% of the state budget is already in education & health care, so there is a strong propensity for more vo so to those areas if M92 passes. Any raises the corporate minimum tax on sales above \$25 million on Jarae and/or out-of-state C_corporations. onsve, and tr morgood. (11 of 20 panelists took this position) eart of oir mission May raises the corporate minimum tax on sales above \$25 million on large and/or out-of-state C corporations, attention lases than 10% of husingsease in Organia Citizen Statement in Opposition to \$25 million on large and/or out-of-state (corp.) affecting less than 1% of businesses in Oregon, Out-attacks and and a state of the sta oposec for the ba affecting tess than 1% of businesses in Utegon. Our state's primary revenue is generated from income and which sam has volatile if passed this social to social Measure 17 and det Our state's primary revenue is generated from income tax, which can be volatile. If passed, this could provide mana economic stability. We, 9 members of the Citizens' Initiative Review, are opposed to Measure 97 for the following reasons: ools, is healthc more economic stability. • May taxes sales, not profits. It would require C corpora-tions to pay 2.5% on sales over \$25 million. even when to Measure 97 for the following reasons: 56' 501 Oregon Fami Most taxes sales, not profits. It would require C corpora-tions to pay 2.5% on sales over \$25 million, even when they make no profit or lose money. That could hurt C A nonpartisan study by the Legislative Revenue Office says M97's tax could increase costs consumers hav for tons to pay 2.5% on sales over \$25 million, even when they make no profit or lose money. That could hunt on comparations that have slim margine. Like money ton they make no profit or lose money. That could hurt u corporations that have slim margins; like grocery stores, medical clinics and some farms. every facel of Orego A nonpartisan study by the Legislative nevenue Unice says M97's tax could increase costs consumers pay for essential goods and services, costing a typical family. elagued with revenu We have placed limit says may's tax could increase costs consumers pay for essential goods and services, costing a typical family sent mate ner vees medical clinics and some farms. If a business chooses to leave Oregon and continues to do business in the state they will still be subject to the we which has cau Sego more per year. The Legislative Revenue Office report stated that if M97 passes it could result in a 1% lack of creation of jobs If a business chooses to leave Oregon and continues to do business in the state they will still be subject to the cornorate tax ublic services. The tegislative Revenue Office report stated that if M passes it could result in a 1% lack of creation of ions. The estimated overall impact of My is based on an assumption that consumers would receive 50% of the state of the corporate tax. According to Roberta Mann, a law professor at the University of Orenon, if this measure necessor at the lit Measure 97 is the be According to Roberta Mann, a law protessor at the University of Oregon, if this measure passes, it is likely that 25% of the tax burden would be borne by sharehold The estimated overall impact of M97 is based on an assumption that consumers would receive 50% of the burden, however, the actual burden on consumers can long-standing budge assumption that consumers would receive 50% of the burden, however the actual burden on consumers cannot be determined University of Oregon, if this measure passes, it is likely that 75% of the tax burden would be borne by sharehold. are & investnes rather than being reflected in increased are in the state. By that 75% of the tax burden would be borne by snarenous ers & investors rather than being reflected in increased original for goods & services. ations with more the be determined. • A nonpartisan Legislative Revenue Office study shows gr/s tax is regressive. It pould inpreases consumer ones Pricing for goods & services. at protects Oregon sr A nonpartisan Legislative Revenue Office study shows 97's tax is regressive. It could increase consumer costs for food, medicine, clothing, housing, utilities, and other at to a successful ba Citizen Statement in Support of the Measure 97's fax is regressive. It could increase consumer costs for food, medicine, clothing, housing, utilities and other essential coods and services. of dedicates new func We, 11 members of the Citizens' Initiative Review, support services for senior citi The passage of M97 would create a regressive tax. A regressive tax takes a larger paroantage of income from low income aised from these corp Measure 97 for the following reasons: The passage of M97 would create a regressive tax. A regressive tax takes a larger percentage of income from low income earners creating an unnecessary hurden on many Oregon. services Oregon famili sive tax takes a larger percentage of income from low income erners creating an unnecessary burden on many Oregon families. One of the maior risks of nascing Movies compliance • Measure 97 would raise \$3 billion annually, allowing for mains intransmoster in ordination, healthnase, and conject earners creating an unnecessary burden on many Oregon families. One of the major risks of passing M37 or good lob Joss. Another result of massing M37 onuld he a large Please join the L Measure 9/ Would raise \$3 Dillion annually, anowing for major investments in education, healthcare, and senior economics, This reveause considering and senior Tamilies. Une of the major risks of passing M97 is signific job loss. Another result of passing M97 could be a signific increase in costs to corporations resulting in increased major investments in education, hearincare, and sense services. This revenue could improve Oregon's low according and the services and the ser Job loss. Another result of passing My/ Courd De a large increase in costs to corporations resulting in increased costs to consumere. This could lead to decreased accommis stabil. Sup This information furnis services. This revenue could improve oregon's tow graduation rates, make healthcare more accessible, and maximum and more sentimes with inchange accessible, and increase in costs to corporations resulting in increased costs to consumers. This could lead to decreased economic stabi-ity and hring financial harm to all Oregonians. Efficiency 97 for a Dignified Retire to consumers. This could lead to decreased economic statity and bring financial harm to all Oregonians. Efficiency, and fairness are the nore values at stake in the sore Schools our Children De ity and bring financial harm to all Oregonians. Efficiency, transparency, and fairness are the core values at stake in this matter. egon schools & critical services have been underegon schools & critical services take been under ded for decades. According to accounting firm Ernst una Araman sanke lact (60th Lwith the lowest rate of Argument in Favo eed for decades, According to accounting firm Ernst ung, Oregon ranks last (50th) with the lowest rate of rate taxation in the optimizer, To increase the rate of (9 of 20 panelists took this position) Ung. Oregon ranks last lowm with the towest rate of the country. To increase the ranking in the country area an additional state of the ranking THE MAIN STR ate taxation in the country. To increase the faiking the state would need to raise an additional \$1.5 Measure 97 will hold big Veer in corporate tax revenue. tate expenditures are growing faster than tax able for paying their fair Corporate profits are at an are struggling. Vital serv and senior servi

CIRs are subject to rigorous evaluation



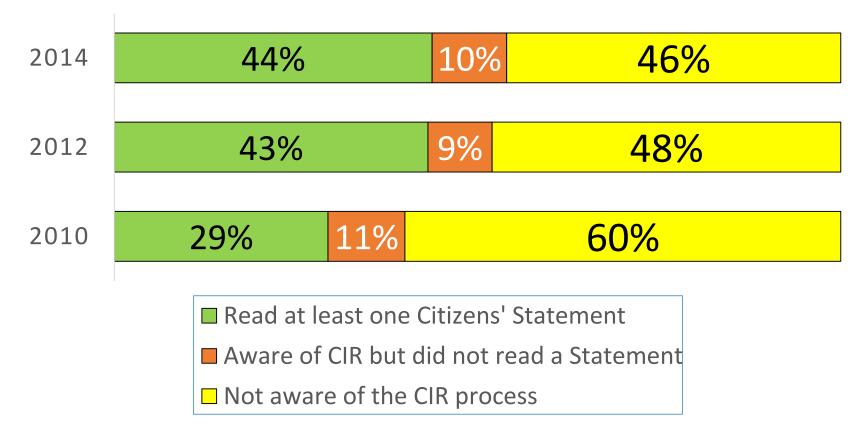






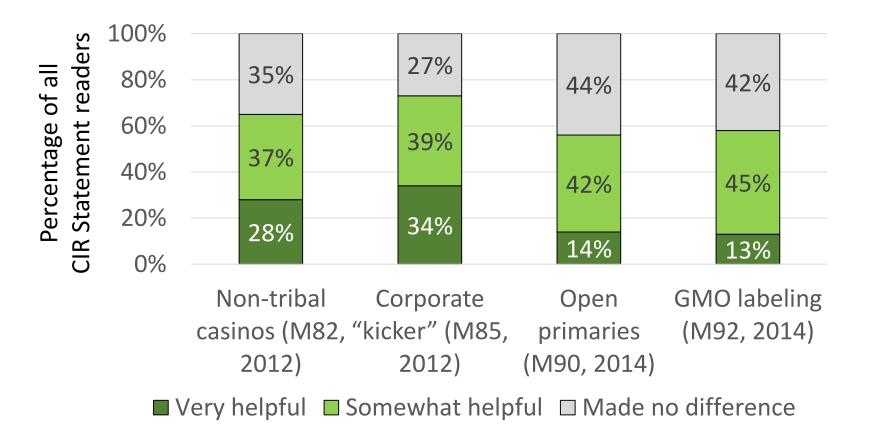
Published reports on CIR process: <u>http://sites.psu.edu/citizensinitiativereview/publications/</u>

Most Oregon voters become aware of the CIR Citizens' Statements. A large percentage read the Statements.



Results are from telephone surveys of Oregon voters. AAPOR RR3 response rates were 9% (2010, by UW Survey Center), 4% (2012 by Elway Polling), and 3% (2014 by DHM Research [Portland]). Each survey had respondent demographics, partisan distributions, and voting outcomes comparable to census data and the final ballot tallies from each respective year. Sample sizes are only for those who had completed their ballots at the time of the survey and were N = 68 (2010), N = 250 (2012), and N = 200 (2014).

Most Oregon voters who read CIR Statements find them helpful.



Question: "In deciding how to vote on [the measure], how helpful was it to read the CIR Statement?"

Data pooled from 2014 CIR Oregon surveys.

CIRs Receive Overwhelmingly Positive Public Response

Joe Mathews, NBC Los Angeles calls the CIR "the most significant attempt at initiative reform in the United States."



International Association for Public Participation

2013 USA and International Project of the Year



Twice named as Top Ten Program in the Nation, Harvard University's Ash Award for Innovation in Government

