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3 **BEFORE THE BOARD OF COMMISSIONERS**  
4 **FOR THE COUNTY OF POLK, STATE OF OREGON**  
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8 In the Matter of )  
9 Oregon Measure 118 )  
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12 **RESOLUTION 24-11**  
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14 **WHEREAS**, Oregon Ballot Measure 118 will appear on the November 2024 general election  
15 ballot; and

16 **WHEREAS**, Measure 118 proposes a \$6.8 Billion tax on sales – not profits or income – with no  
17 industry exceptions or exclusions; and

18 **WHEREAS**, Measure 118 proposes the largest tax increase in state history at a time when  
19 Oregon families and small businesses can least afford it; and

20 **WHEREAS**, Measure 118 would increase prices on everyday goods and services, including  
21 housing, food, medicine, and utilities; and

22 **WHEREAS**, studies show gross receipts taxes like the one proposed by Measure 118 are  
23 highly regressive, and especially hurt those who can least afford it, including seniors and families  
24 living on fixed incomes; and

25 **WHEREAS**, Measure 118's 3% tax on sales could apply at every step of the production and  
26 selling process in Oregon, compounding the negative economic impacts of the tax and further  
27 increasing the cost of goods and services; and

28 **WHEREAS**, Measure 118 would make Oregon-made products more expensive and local  
29 businesses less competitive in regional and global markets; and

30 **WHEREAS**, Measure 118 could lead to a dramatic decrease in available revenues for the state  
31 budget, potentially putting funding for local schools, healthcare services, public safety, and  
32 transportation at risk; and

33 **WHEREAS**, Measure 118 is advertised as an anti-poverty measure but could potentially have  
34 the opposite effect on many households who would no longer be eligible for state and federal  
35 benefits such as the Earned Income Tax Credit; and

36 **WHEREAS**, Measure 118 is expected to significantly increase the costs of goods and services,  
37 further harming state and local government budgets; and

38 **WHEREAS**, we, the Polk County Board of Commissioners, believe Measure 118 is a deeply  
39 flawed measure that would result in negative economic consequences for Oregon families and  
40 employers, as well as state and local governments; now, therefore

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**BE IT RESOLVED** by the Polk County Board of Commissioners that:


1. Polk County Board of Commissioners opposes Oregon Ballot Measure 118 and urges voters to vote no on the measure in the November 2024 general election.

Dated September 25, 2024 at Dallas, Oregon.

**POLK COUNTY BOARD OF COMMISSIONERS**

  
\_\_\_\_\_  
Craig Pope, Chair

  
\_\_\_\_\_  
Lyle Mordhorst, Commissioner

  
\_\_\_\_\_  
Jeremy Gordon, Commissioner

Approved as to form:

  
\_\_\_\_\_  
Morgan Smith  
County Counsel