

NO 103

UNNECESSARY. MISLEADING. RISKY.

BALLOT TITLE

Amends Constitution: Prohibits taxes/fees based on transactions for “groceries” (defined) enacted or amended after September 2017

WHAT CONSTITUTIONAL AMENDMENT 103 DOES

Constitutional Amendment 103 is an unprecedented change to Oregon’s constitution that would permanently exempt a wide range of transactions from any taxes and fees. The constitutional amendment has drawn widespread criticism from small business owners and tax experts who note that it is unnecessary – there is no tax on groceries – and that it carves risky tax policy into Oregon’s constitution.

Though proponents claim Constitutional Amendment 103 would block taxes on “groceries,” legal analysis shows that it’s misleading and that the measure would apply to far more than just conventional grocery retailers – it would include food processors, slaughterhouses, trucking companies, and restaurants and fast food chains.

Constitutional Amendment 103 is so broadly written that it would also apply to transactions such as Oregon’s bottle deposit fee, fuel tax, and restaurant meals. The constitutional amendment is also retroactive in nature, so the measure would repeal parts of two provider assessments approved in early 2018 to fund Medicaid for low-income families, children, and seniors.

Despite how broadly the measure was written, proponents have also acknowledged that Constitutional Amendment 103 fails to exempt many of the basic necessities that Oregon families rely on, including medicine, diapers, and feminine hygiene products. No other state has a constitutional amendment like this.

WHO IS BEHIND IT

Constitutional Amendment 103 is spearheaded by big, out-of-state grocers. Albertsons Safeway, Kroger and Costco Wholesale Corporation have contributed millions to the campaign.

KEY TAKEAWAYS

- ▶ Constitutional Amendment 103 is an unnecessary and risky change to Oregon’s constitution that would permanently carve out a wide range of transactions from any taxes or fees.
- ▶ Constitutional Amendment 103 defines “groceries” in a way you would never find in the dictionary, including transactions such as the fuel tax, bottle deposit fee, and restaurant meals but failing to include the items families rely on: medicine, diapers, and toilet paper.
- ▶ Constitutional Amendment 103 puts Medicaid funding at risk, repealing part of the provider tax Oregon voters just approved in January to protect families from losing their healthcare.