

24-491

Notice of Measure Election

SEL 802

City

rev 01/18 ORS 250.035, 250.041, 250.275, 250.285, 254.095, 254.465

Notice

Date of Notice September 5, 2023	Name of City or Cities Salem	Date of Election November 7, 2023
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Final Ballot Title The following is the final ballot title of the measure to be submitted to the city's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

Caption 10 words which reasonably identifies the subject of the measure.

Tax on Wages and Self Employment Earnings to Fund Services

Question 20 words which plainly phrases the chief purpose of the measure.

Shall City impose 0.814% tax on "wages" and "earnings from self-employment" performed within Salem to fund "community safety services?"

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

If approved, measure would impose a tax on specified wages and self-employment earnings for work performed within Salem. Under the measure:

- Gross "Wages" and "net earnings from self-employment" would be taxed at rate of 0.814 percent.
- "Wages" defined by ORS 316.162(2): "remuneration for services performed by an employee for an employer, including the cash value of all remuneration paid in any medium other than cash;" exceptions.
- "Net earnings from self-employment" defined by 1986 Internal Revenue Code.
- No tax for earnings at or below minimum wage or on earnings for work performed outside Salem.
- Employers required to withhold tax from employees' wages and remit quarterly to City. If employer fails to withhold, employee must remit tax to City.
- Self-employed people would be required to remit tax to City.
- Use of revenue from the tax limited to administration of the tax and "community safety services" defined to mean "police, fire, emergency medical services, 911 call service, code enforcement, and unsheltered services."
- City Manager may make rules and interpret ordinance, issue penalties, and collect tax.

Explanatory Statement 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:

→ any measure referred by the city governing body; **or**
 → any initiative or referendum, if required by local ordinance.

Explanatory Statement Attached? Yes No

Authorized City Official Not required to be notarized.

Name Ruth Ann Stellmacher	Title City Recorder
Mailing Address 555 Liberty Street SE #225 Salem, OR 97301	Contact Phone 503-588-6097

By signing this document:

→ I hereby state that I am authorized by the city to submit this Notice of Measure Election; **and**
 → I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

Signature redacted

Sept 5, 2023
 Date Signed