Principles applicable to the Student Success Revenue Sub-committee’s efforts to address the revenue needs of Oregon’s K-12 School System

Additional revenue is needed—this determination has been made by the Student Success Committee. In determining how to raise more money for student success, these principles will be considered:

A. The Revenue raised, from whatever the source might be, will be dedicated to the purpose of funding schools to make them better able to achieve their purpose
B. The tax should be on business, not individuals
C. A broad based tax with a low rate is generally speaking the best tax
D. The tax should be destination based
E. The tax should be equitable across business
F. The tax should add stability to Oregon's revenue system
G. The tax should be progressive
H. The tax should be designed to the greatest extent possible to make Oregon more attractive to business, not less
I. The tax should be a part of tax reform, not simply a new additional tax on Oregonians
J. The design of the tax should take full advantage of federal tax policy
K. The tax should not make Oregon less competitive with neighboring states
L. The tax should take into account other taxes and expenses that businesses are paying
M. Means and cost of collecting the tax must be addressed
N. The new or increased taxes' incidence must be understood
O. The impact of the tax must be addressed in light of other costs to business imposed by government (mandates)
P. If possible, the tax should be on consumption not production
Q. In considering tax burden, new and recent taxes implemented by the state must be taken into account.