

Income/Franchise:

Oregon: Recent Election Suggests City of Salem Voters Reject 0.814% Payroll Tax on Businesses

Measure 24-491, unofficially rejected by voters 11/7/23. Based on unofficial results from the special election held on November 7, 2023, City of Salem, Oregon (City) voters rejected (pending certification) a recently passed City ordinance [see Ordinance Bill No. 12-23, approved by City of Salem Council & Mayor 7/10/23, and *State Tax Matters*, Issue 2023-29, for more details on this City payroll tax], which had provided for a 0.814% payroll tax on non-minimum wages earned within the City and generally required businesses with an address in the City to collect the funds on behalf of their employees working in the City as of July 1, 2024. Please contact us with any questions.

URL: <https://results.oregonvotes.gov/SearchResults.aspx?ID=95>

URL: <https://salem.legistar.com/LegislationDetail.aspx?ID=6277261&GUID=BFBE2787-480F-4595-B4FB-6B1C632D35AE>

URL: https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230721_5.html

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