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**MEMORANDUM FOR THE RECORD**

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**Subject:** Tax or Fee Proposals or Concepts for 2021-2022 Election Cycle

**Date:** 10 March 2021

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It is the position of the San Diego County Taxpayers Association in the 2021-2022 general election cycle to oppose new taxes and fees, as long as economic growth, employment, and per capita income remain below pre-COVID19 levels in the relevant jurisdiction.

The Association will consider removing its opposition and reviewing/ endorsing a tax or fee proposal against already-established tax/ fee review criteria if it is unanimously supported by all members of the governing body, as such unanimity would be an unambiguous statement of priority and emergency need. But as long as economic growth, employment, and per capita income remain pre-COVID19 levels in that jurisdiction, it is the position of the Association to oppose new taxes or fees so that the taxpayers of that jurisdiction have the freedom to regain pre-COVID19 levels of prosperity.

Finally, the Association asserts that each jurisdiction must prioritize needs, and if the Association considers removing its opposition and reviewing/ endorsing a tax or fee proposal in a jurisdiction, it will only do so for one proposal per jurisdiction.