



**DATE:** April 17, 2018

**CATEGORY:** New Business

**DEPT.:** City Manager's Office

**TITLE:** **Potential Revenue Measures for 2018 Ballot**

### **RECOMMENDATION**

1. Continue to explore three possible revenue measures for the November 2018 ballot.
2. Appropriate and transfer \$10,000 from the General Fund Reserve to the City Manager's Office for a second public opinion poll. (Five votes required)

### **BACKGROUND**

Since 2013, the City Council has discussed funding options to maintain and improve services in the community, including for significant capital projects. Most recently, on December 5, 2017, the Council provided direction to staff to explore three possible measures for the 2018 ballot: (1) taxation of cannabis; (2) an increase in the Transient Occupancy Tax (TOT); and (3) an employer tax (business license).

On January 23, 2018, the City Council adopted a work plan to explore all three potential measures for the November 2018 ballot. A three-member Council subcommittee comprised of Mayor Siegel, Councilmember Clark, and Councilmember McAlister was appointed to serve in an advisory role to staff in implementing the work plan. In addition, the City Council approved \$72,000 from the General Fund Reserve to the City Manager's Office for a preliminary poll, temporary staffing, and contingency costs to manage this project.

The City's Ad-Hoc Subcommittee on Revenue Measures has met four times since its formation. A professional survey was conducted in March 2018 to evaluate the community's support for the three possible measures passing on the November 2018 ballot. The Committee has focused its discussions on the survey, potential restructuring of the City's business license tax, conducting preliminary community outreach, and refining the revenue measure work plan.

## ANALYSIS

### Public Opinion Survey

In February, the City retained Fairbanks, Maslin, Maullin, Metz and Associates (FM3) to develop and implement a statistically valid poll of likely Mountain View voters; present results, analysis, and recommendations to the Subcommittee and the City Council; and provide strategic advice on polling, communication messaging, and draft ballot language.

FM3 Research conducted a survey of 1,365 voters in Mountain View likely to cast ballots in the November 2018 elections. Interviews were conducted online, on landlines, and on cellphones between March 9 and March 18, 2018. The margin of sampling error associated with the data is +/- 4 percent at the 95 percent confidence interval; margins of error for population subgroups are higher. The poll tested the community's support for three measures on the November 2018 ballot:

1. 2 percent to 4 percent increase in the Transient Occupancy Tax
2. Up to 9 percent tax on the retail sales of cannabis
3. Employer Tax

The survey also tested various structural elements of the measures, whether or not revenue from the employer tax would be targeted to transportation (or any other specific funding need) or if it should be a general revenue source, spending priorities, and pro-and-con arguments for each measure. The results are intended to inform the City Council on the level of the community's support for the measures in the next General Election in November 2018 and to help shape communications for any measures that move forward. FM3 will present the survey findings and conclusions (included as Attachment 1) at the Council meeting and answer any questions.

Based on FM3's findings, staff recommends continuing to explore all three possible revenue measures for the November 2018 ballot. In addition, staff recommends conducting a follow-up survey on the employer tax, which was less fully developed than the other two. The results of the survey indicated success on the employer tax on the ballot could be contingent on the final structure of the measure as reactions to specific potential provisions varied.

### Community Outreach

As community outreach is often a critical component of developing a revenue measure, the Subcommittee developed a preliminary outreach plan and began conducting targeted outreach to hotel, cannabis, and employer stakeholders, as well as the community-at-large. The input is intended to complement the findings of the public opinion survey to inform the City Council's decision on measures moving forward. Attachment 2 provides a summary of the outreach conducted to date and the schedule for upcoming meetings and community outreach. Staff will provide a verbal update on feedback to date at the Council meeting.

A number of interested members of the public have also provided input at Subcommittee meetings. Several community members have expressed interest in keeping the fee low for small businesses, having a high cap or no cap, and advocated for a general tax.

### Potential Revisions to the City Business License Tax

Should Council continue to pursue restructuring the City's Business License Tax, developing the methodology is one of the primary challenges. There are a number of different ways to structure an employer tax and determine how it will be applied. The City's current Business License Tax generates approximately \$250,000 annually in accordance with Chapter 18 of the City Code. The City's business license fee schedule is based on the number of employees, type of business, and number of locations within the City. Most businesses pay a flat \$30 per location (plus an additional \$4 for AB 1079) with a maximum amount of \$250 annually. This nominal tax has not been revised since 1985.

There were over 4,100 active business licenses in January, approximately 2,900 of those are located in Mountain View; 82 percent have 10 or less employees. There are approximately 80,000 employees. Under the current Mountain View City Code, organizations or institutions that conduct business wholly for the benefit of charitable purposes are exempt from paying a business license tax. The City's common practice is to request a business license from nonprofits, but the City waives the fee.

Business License Tax structures vary by agency. Staff previously surveyed other Santa Clara County cities to determine how business license taxes are structured and their annual revenue. Most agencies are generating revenues higher than the City. Besides the City of San Jose, the City of Sunnyvale generates the highest revenues from their business licenses.

Over the past several meetings, the Subcommittee evaluated several potential revenue models for restructuring the City's Business License Tax to a new employer tax. Each model set forth different parameters for revenue targets, tax rates, caps, and cost to various business sectors. Attachment 3 provides five potential revenue models and a comparative analysis of the cost to employers with three other local cities (San Jose, Sunnyvale, and Redwood City). These are still preliminary and were developed before any substantive outreach.

Staff recommends not constraining the parameters too much before gaining additional input from the public and stakeholders. After gaining that input, the Subcommittee will make specific recommendations to Council on June 5. In the meantime, the key parameters for the employer tax to consider are:

1. Overall revenue target
2. General versus a targeted tax for transportation or specific purpose
3. Cap for maximum tax
4. Impact to small businesses
5. Inflation factor
6. Rate for employers not located in Mountain View, but who do work in the City
7. Treatment of nonprofit institutions, including medical facilities \*

\* Upon further review, staff has confirmed that state law prohibits cities from imposing any business license tax or business license fee on nonprofit organizations that are exempted from taxes under state law. To qualify for this exemption, the organization must meet certain legal requirements, such as being a 501©(3) and the organization complies with the requirement to irrevocably dedicate its assets to an exempt purpose.

#### Potential Revenue Needs and Sources

Council's prior discussions have focused on the potential for a tax measure in conjunction with the Comprehensive Modal Plan to fund transportation capital projects or ongoing revenue for transportation needs. A number of priority transportation projects have been identified. Final costs on these projects are still unknown but are substantial (see Attachment 4).

Key projects include:

1. Automated Guideway Transit.
2. Two rail/road grade separations (Rengstorff Avenue and Castro Street).
3. Transit Center improvements.
4. New Charleston Road undercrossing.
5. Connecting the NASA light rail station to North Bayshore.
6. Bike/pedestrian improvements.
7. Community shuttle.

Mountain View, like all of Silicon Valley, is faced with many other challenges. In addition to transportation, affordable housing, homelessness, public safety, open space, and parks are also important spending priorities for the community. Support for the spending priorities will be an important factor to the success of the measures, particularly the potential employer tax measure.

An annual revenue stream of \$4 million is needed to generate approximately \$50 million in debt proceeds, should the City wish to bond to fund major projects.

Staff is recommending moving forward with further evaluation of a 2 percent to 4 percent increase in the transient occupancy tax and up to a 9 percent tax on cannabis (if legalized). Both measures would be structured as general taxes requiring simple majority approval from voters. It is anticipated that each 1 percent increase in the Transient Occupancy Tax (TOT) will generate approximately \$700,000 annually (2 percent increase generates \$1.4 million and 4 percent generates \$2.8 million annually), based on existing hotels. Additional revenue is expected from planned hotels and if short term rentals are authorized.

While both medicinal and adult-use commercial cannabis activities are currently illegal in Mountain View, the City Council directed staff to develop the regulatory framework to allow and regulate retail sales. Concurrent to preparing the regulations for retail cannabis uses, the City is also evaluating a potential tax on such sales. The one item related to the employer tax that staff seeks direction on at this time is the overall revenue target (\$5 million, \$10 million, or another amount). This will help focus

dialogue and modeling. Staff recommends further evaluating whether such a measure should be structured as a general tax or as a special tax with funds earmarked for specific purposes. A special tax with funds earmarked for specific purposes like transportation would require two-thirds voter approval.

The survey indicated a proposed employer tax appears viable, with approximately two-thirds of Mountain View voters willing to support an employer tax, although support is soft. Organized support or opposition may have a significant impact on the support for the employer tax. Staff recommends additional outreach to businesses and the community prior to narrowing the focus too much at this stage in the process.

### Revenue Measure Work Plan

If the City Council recommends continuing to evaluate revenue measures, staff has updated the timeline and schedule, integrating milestones for polling on the employer tax, community outreach, and key decision points for the Council (see Attachment 5). The schedule assumes follow-up polling to be conducted in early to mid-June with final direction on any measures to be placed on the ballot on June 26, 2018.

### FISCAL IMPACT

The cost of a second follow-up polling survey to further test the employer tax, including specific ballot language, is approximately \$20,000. There is \$12,000 remaining in the current budget for polling services; therefore, staff is seeking an appropriation in the amount of \$10,000 for FM3 to conduct a follow-up public opinion poll on a potential employer tax. It is anticipated that the cost to place a measure(s) on the 2018 ballot is \$60,000 to \$70,000.

Staff is not asking for appropriations for the placement on the ballot at this time, but would with Council action in June.

### CONCLUSION

Council directed staff to explore three possible measures for the 2018 ballot: 1) taxation of cannabis; (2) an increase in the (TOT); and (3) an employer tax (business license). A three-member Council subcommittee was formed to serve in an advisory role to staff in implementing the work plan. An initial baseline survey was conducted in March 2018 to evaluate the community's support for the three possible measures passing on the November 2018 ballot. The City's Ad-Hoc Subcommittee on Revenue Measures has focused its discussions on the survey, potential restructuring of the City's business

license tax, conducting preliminary community outreach and refining the revenue measure work plan.

Staff recommends continuing to explore three possible revenue measures for the November 2018 ballot. Staff is also seeking input on one key parameter for a revenue model for a potential employer tax; the amount of revenue to be generated. Other details will be refined after additional input from local businesses and the community. In addition, staff recommends conducting a second poll to further test the employer tax.

### **ALTERNATIVES**

1. Discontinue efforts on any revenue measures.
2. Focus the effort on only one or two revenue measures.
3. Provide input on more parameters of the employer tax.
4. Provide other direction.

### **PUBLIC NOTICING**

Agenda posting and a link to the report sent to the Chamber of Commerce and posted on social media.

Prepared by:

Sheila Tucker  
Project Manager

Approved by:

Daniel H. Rich  
City Manager

DHR/4/CAM  
614-04-17-18CR-E

- Attachments:
1. Voter Support for Potential Finance Measures in Mountain View
  2. Draft Community Outreach Plan
  3. Summary of Potential Revenue Models for Employer Tax
  4. Major Transportation Project list
  5. Updated Revenue Measure Work Plan



# **Potential Revenue Measures for the 2018 Ballot**

**Dan Rich**

**Dave Metz**

**April 17, 2018**

**ITEM 7.2**





---

## **Revenue Measure Update and Recommendations**

---

1. Background
  2. Public Opinion Survey
  3. Community Outreach
  4. Potential Revisions to Business License Tax (Employer Tax)
  5. Revenue Needs and Sources
  6. Updated Revenue Measure Work Plan
  7. Recommendations
-



# Background

1. December 5, 2017 – Direction to explore three potential revenue measures.
  - Increase TOT
  - Tax on cannabis
  - Employer Tax
2. January 23, 2018 – City Council adopted workplan, established three member Subcommittee, appropriated funds.
3. Ad Hoc Revenue Subcommittee
  - Survey
  - Work Plan
  - Community Outreach
  - Employer Tax

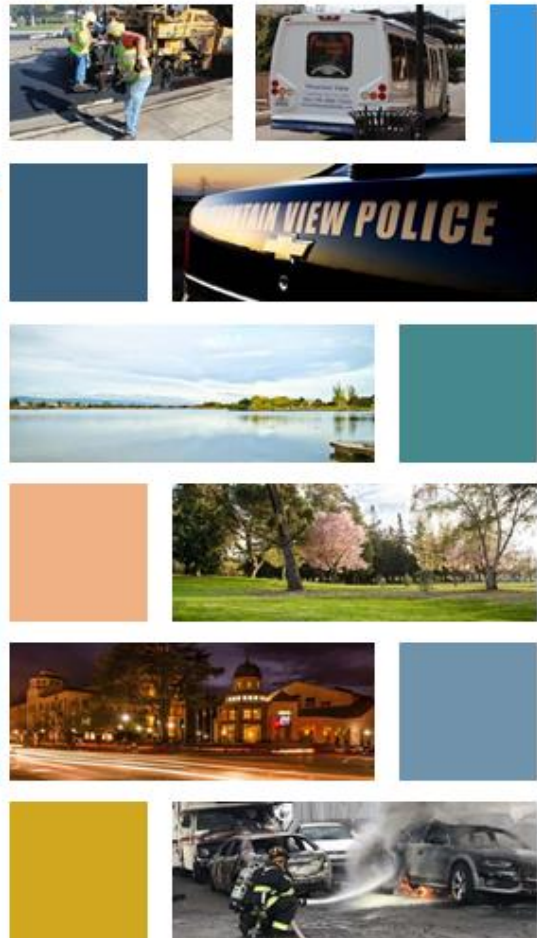


# Public Opinion Survey

# Voter Support for Potential Finance Measures in Mountain View

*Key Findings of a Voter Survey Conducted  
March 9-18, 2018*

*Consultant Working Draft*



# Survey Methodology

- ✓ 1,365 telephone and online interviews with voters in Mountain View likely to cast a ballot in November 2018
- ✓ Interviews conducted March 9-18, 2018
- ✓ Interviews online, on landlines and cell phones
- ✓ Margin of sampling error of  $\pm 4.0\%$  at the 95% confidence level
- ✓ Some percentages may not sum to 100% due to rounding



# Sequence for Testing Proposed Finance Measure Questions

- ✓ The survey tested a potential employer tax (conceptually) and a cannabis tax and TOT (using draft ballot language).
- ✓ The sample was divided into two demographically comparable half-samples.
- ✓ One group was asked questions in order “A” and one was asked questions in order “B,” to eliminate question order bias.

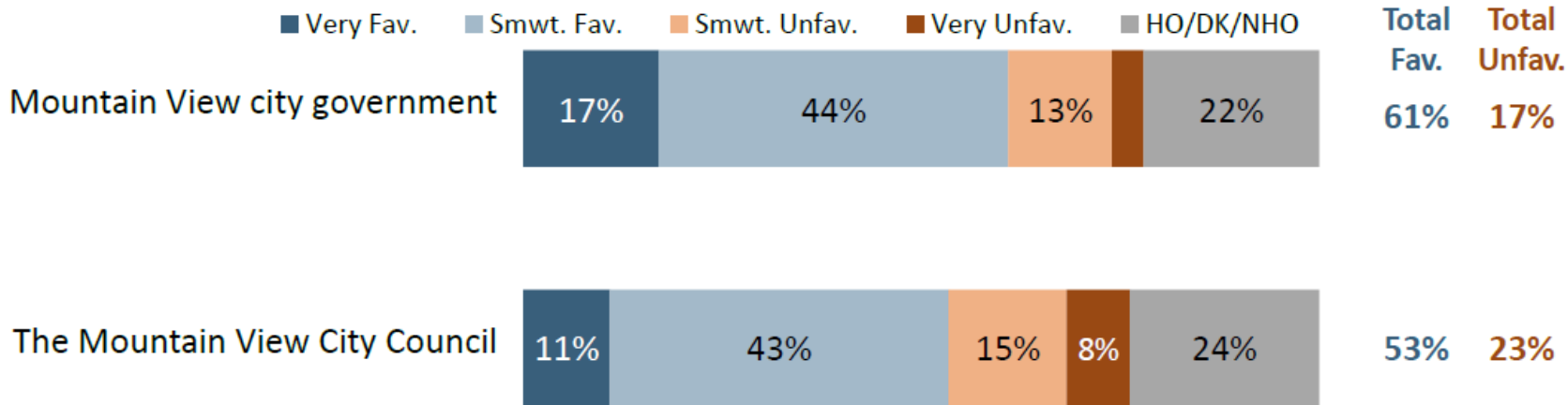




# Issue Context

# Three in five view Mountain View City government favorably, and a majority views the City Council positively.

*I'm going to name some organizations active in public life. Please tell me whether your impression of that organization is generally favorable or unfavorable. If you don't recognize a name, or if you have heard of it but do not have enough information to offer an opinion, just say so.*

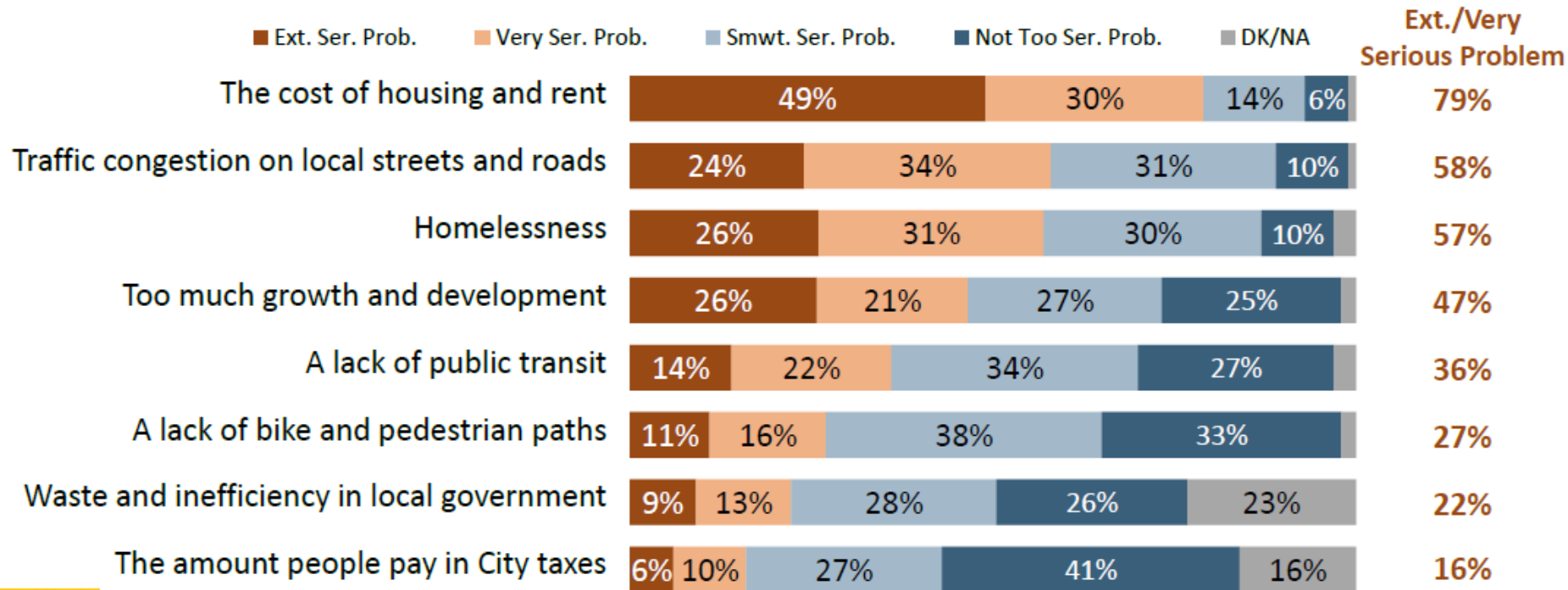


*There is no major demographic group among which more than 26% of voters have an unfavorable view of City government.*



# The cost of housing and rent is seen as the most serious problem facing the City.

*I'd like to read you some issues facing the City of Mountain View that some people have mentioned. Please tell me whether you think it is an extremely serious problem, a very serious problem, somewhat serious problem, or a not too serious problem in Mountain View.*





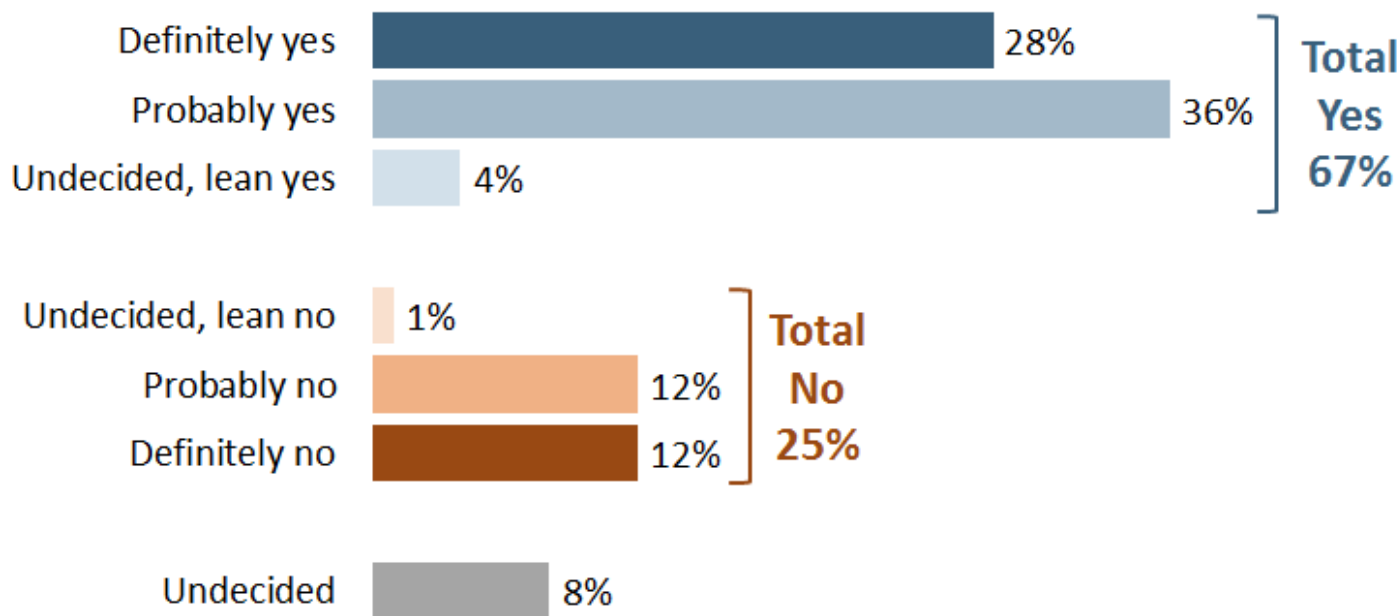
# Initial Support for an Employer Tax

*Consultant Working Draft*



# Two-thirds of voters say they would vote "yes" on a general purpose employer tax, although support for the measure is soft.

*Do you think you would vote yes or no on such a measure?*



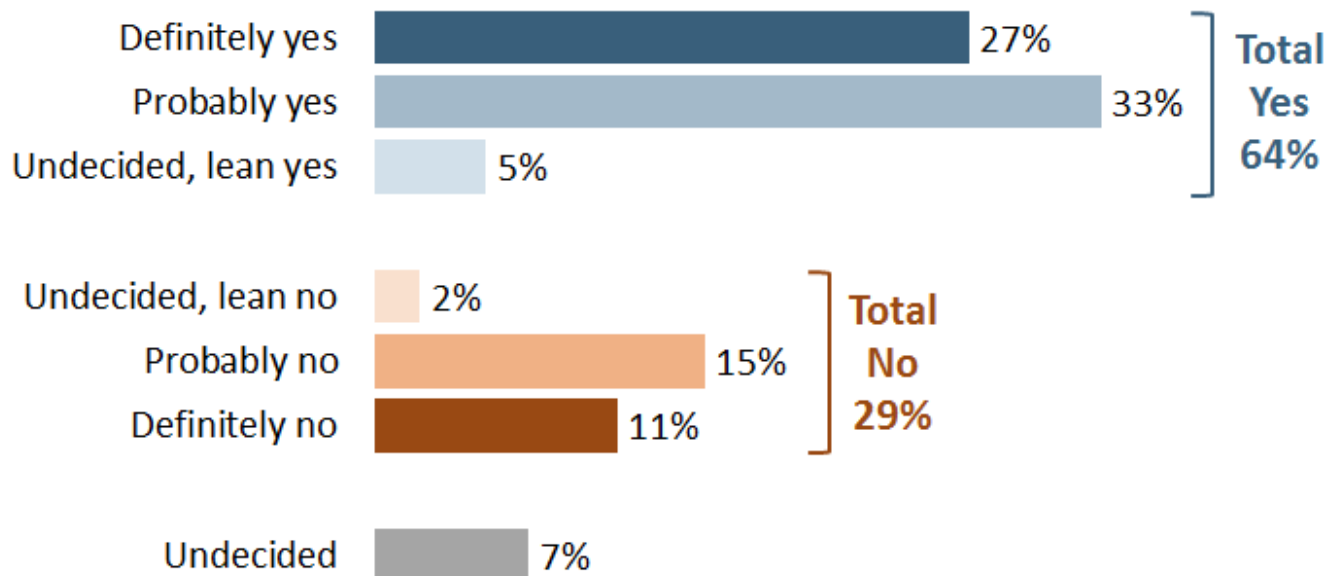
# Support for the measure varies by demographic group.

- *Women, voters under age 50, and Democrats offer the strongest support for the potential employer tax.*
- *Chinese voters offer stronger support for the measure than do other ethnic groups.*
- *Voters with four year college degrees are also more likely to vote “yes” than are those with lower levels of formal education.*

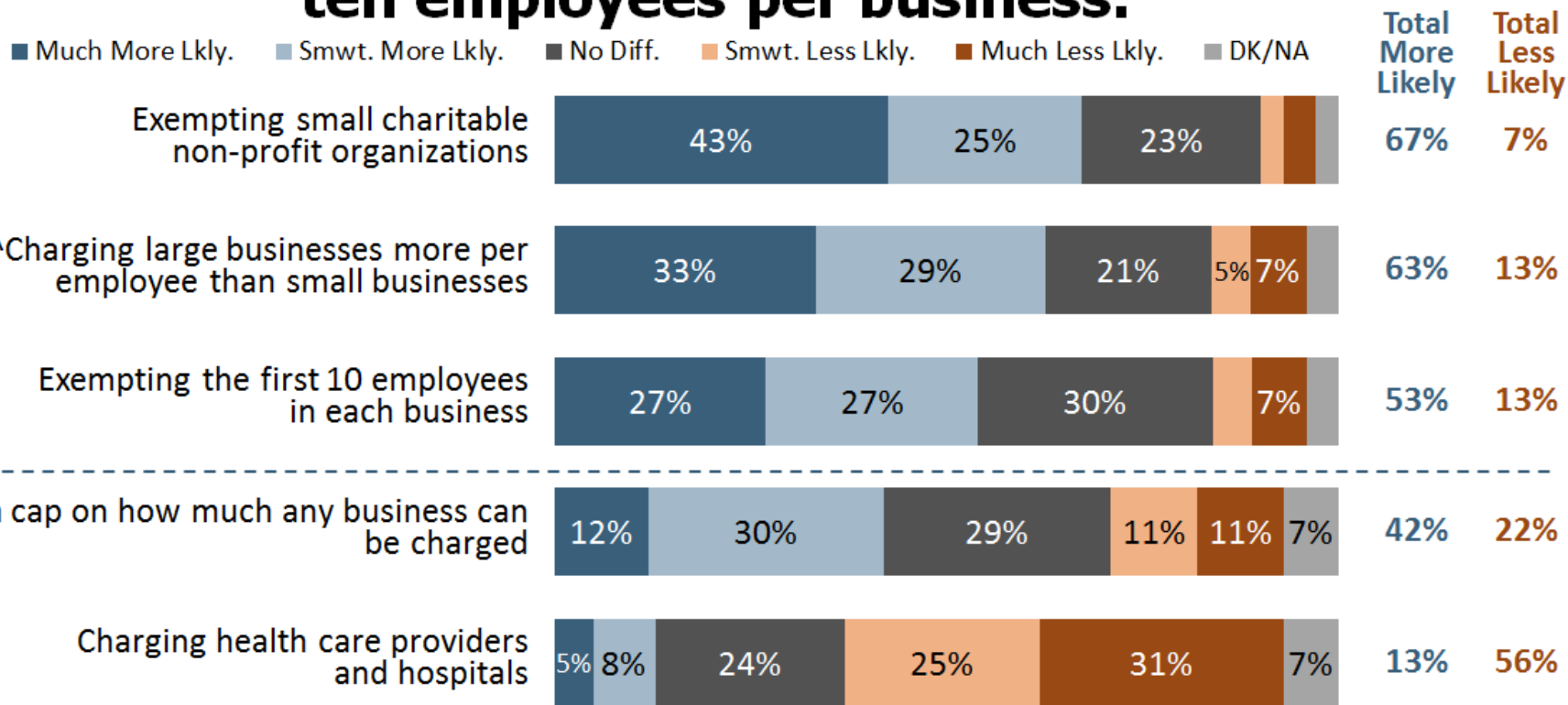


# A version of the employer tax specifically dedicated to fund transportation receives similar levels of support.

*Suppose that instead the funds raised by this employer tax measure were dedicated specifically to transportation and innovative transit solutions, reducing traffic congestion, upgrading traffic signals and intersections, increasing transit shuttles, and improving bicycle and pedestrian options, and by law could not be used for any other purpose. In that case, do you think you would vote yes or no on such a measure?*



# Voters offer support for exempting small non-profits, charging larger businesses more, and exempting ten employees per business.



Q9. I am going to read you a list of some specific elements that could be included in the first measure we discussed, the proposed employer tax based on the number of employees the business has in Mountain View. Please tell me whether including that provision would make you more likely or less likely to vote for the measure. ^Not Part of Split Sample

# Charging larger businesses more per employee than small businesses stands out among voters who are undecided on the measure.

*Total More Likely*

Statements	All Voters	Definite Yes	Soft Yes	Undecided
Exempting small charitable non-profit organizations	67%	82%	73%	56%
Charging large businesses more per employee than small businesses	63%	79%	70%	68%
Exempting the first 10 employees in each business	53%	64%	56%	37%
Creating a cap on how much any business can be charged	42%	29%	52%	22%
Charging health care providers and hospitals	13%	18%	12%	11%



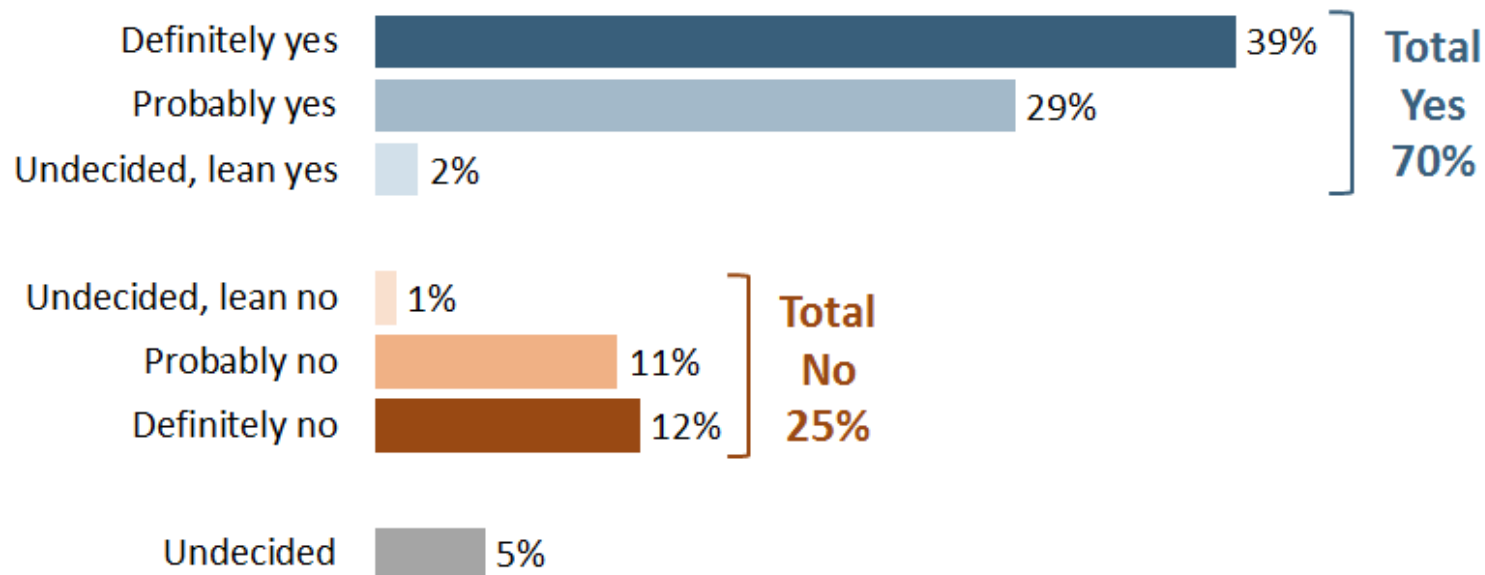
# Initial Support for a Cannabis Tax

*Consultant Working Draft*



# Seven in ten voters say they would vote "yes" on the proposed general purpose cannabis tax.

*If the election were held today, would you vote yes in favor of the measure, or no to oppose it?*



## The cannabis tax receives consistent support across demographic groups.

- Majorities of major demographic groups support the measure, including:
  - 69% of men and 71% of women;
  - 73% of Democrats, 70% of independents, and 61% of Republicans
  - 75% of voters under age 50 and 67% of voters over age 50; and
  - 74% of voters of color and 70% of white voters.

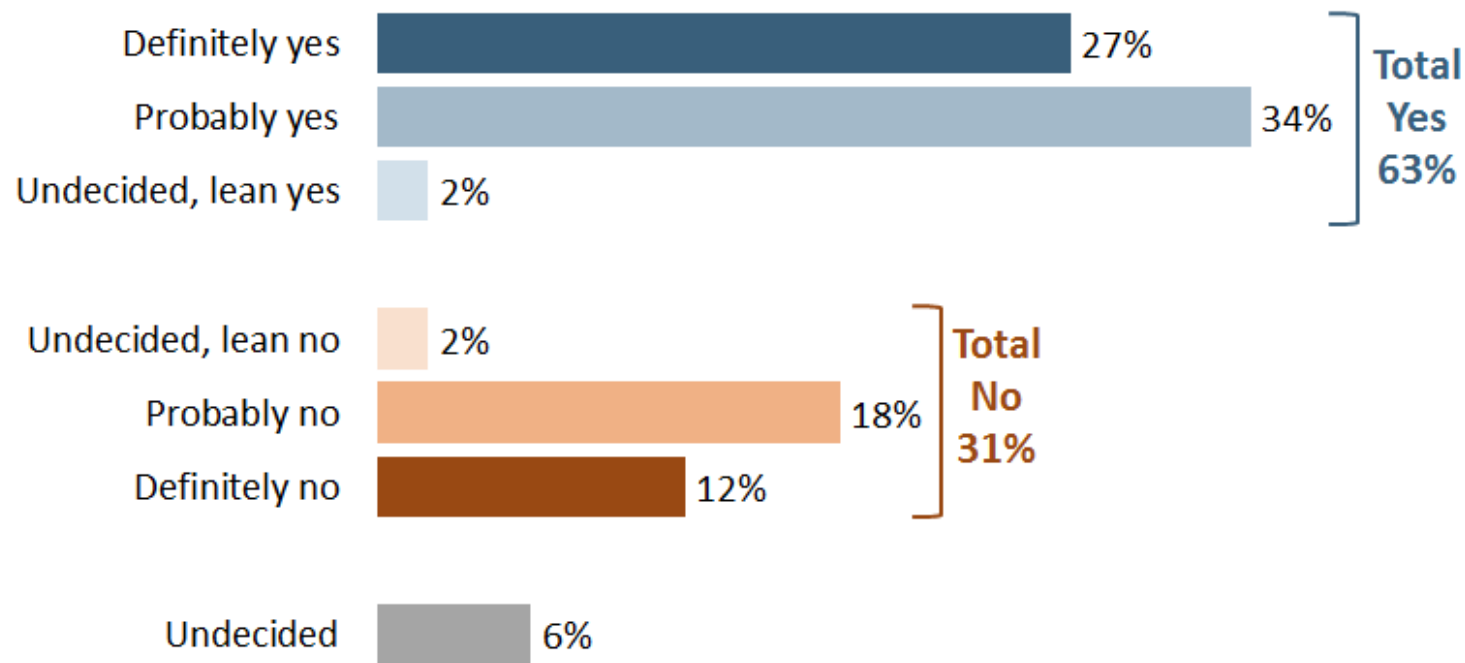


# Initial Support for a Transient Occupancy Tax Increase

*Consultant Working Draft*

# Three in five say they would support a proposed general purpose 4% TOT increase measure, but their support is soft.

*If the election were held today, would you vote yes in favor of the measure, or no to oppose it?*

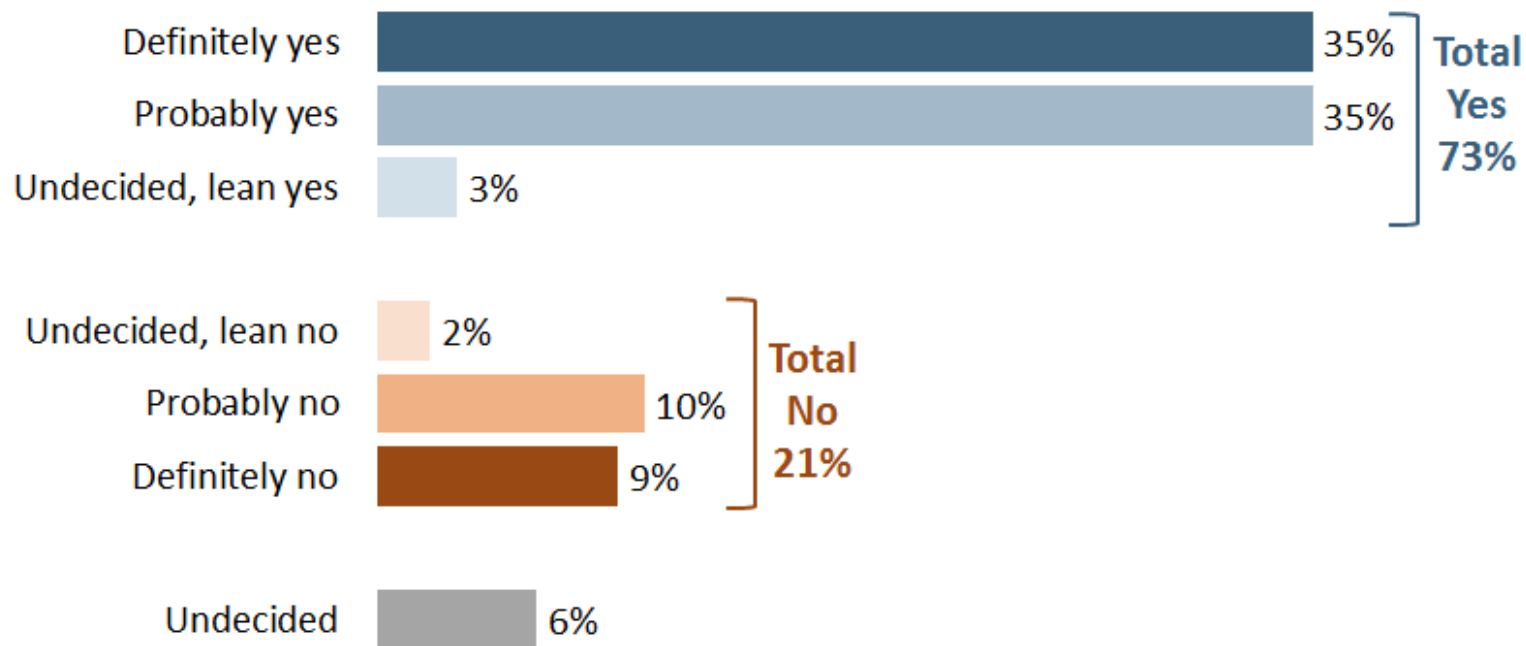


## **Majorities of all major demographic groups offer support for a TOT increase.**

- Despite the broad support, there are some variations in support by demographic group.*
- Women are much more likely to offer support than are men.*
- Democrats are more supportive of the proposed measure than are independents and Republicans.*
- Chinese voters offer stronger support than do other ethnic groups.*
- Voters with lower levels with formal education are more likely to vote “yes” than are those with four-year college degrees.*

# Nearly three-quarters of voters are willing to support a TOT increase at the 2% rate.

*Suppose that instead of increasing the transient occupancy tax by four percent it was increased by 2%, generating approximately \$1.5 million annually. In that case, would you vote yes in favor of the measure, or no to oppose it?*



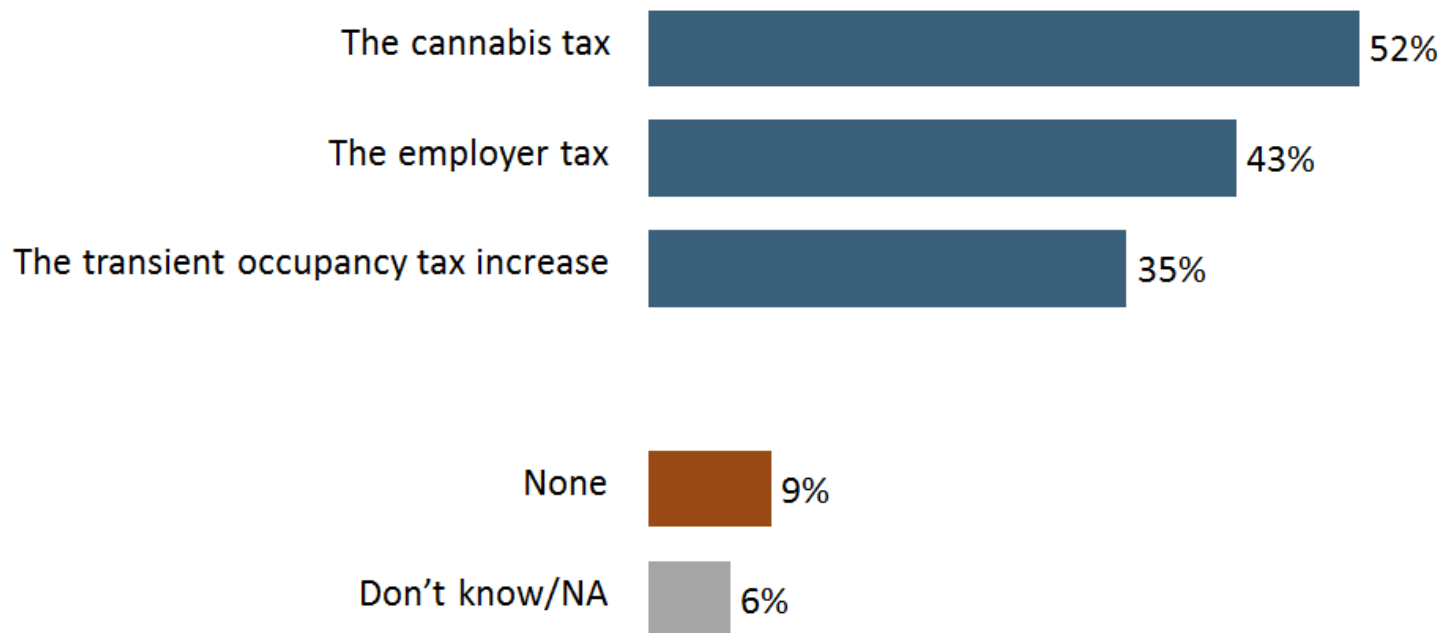


# Structural Elements of the Measure

*Consultant Working Draft*

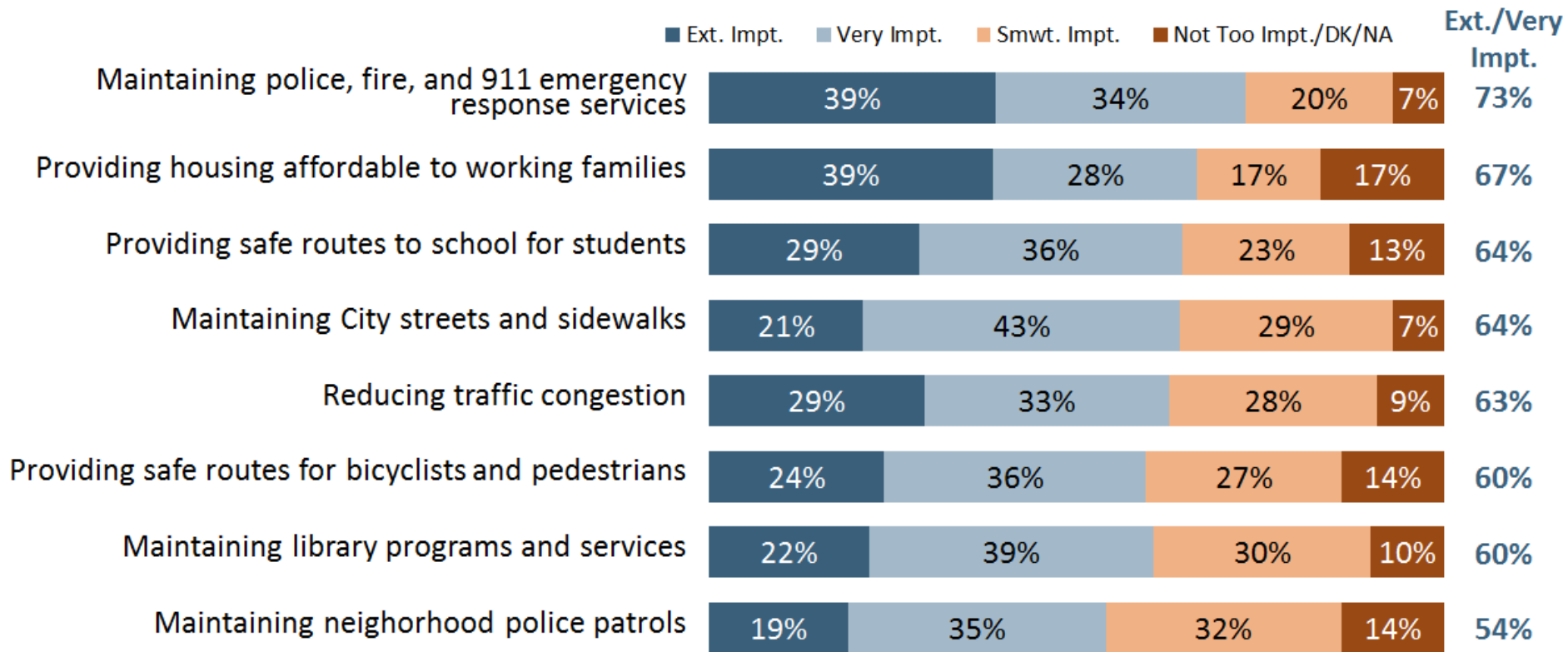
# The presence of all three measures on the ballot together has the potential to weaken support across the board.

*Knowing all three measures may be on the ballot together, which would you support?  
(Multiple Responses Accepted)*





# The most important spending priorities include maintaining police services and providing affordable housing.

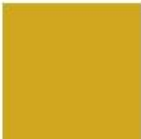


Q10. I am going to read you a list of ways in which funds generated by all three of these measures could be spent. Please tell me how important it is to you personally that each item be funded: extremely important, very important, somewhat important, or not too important. Split Sample



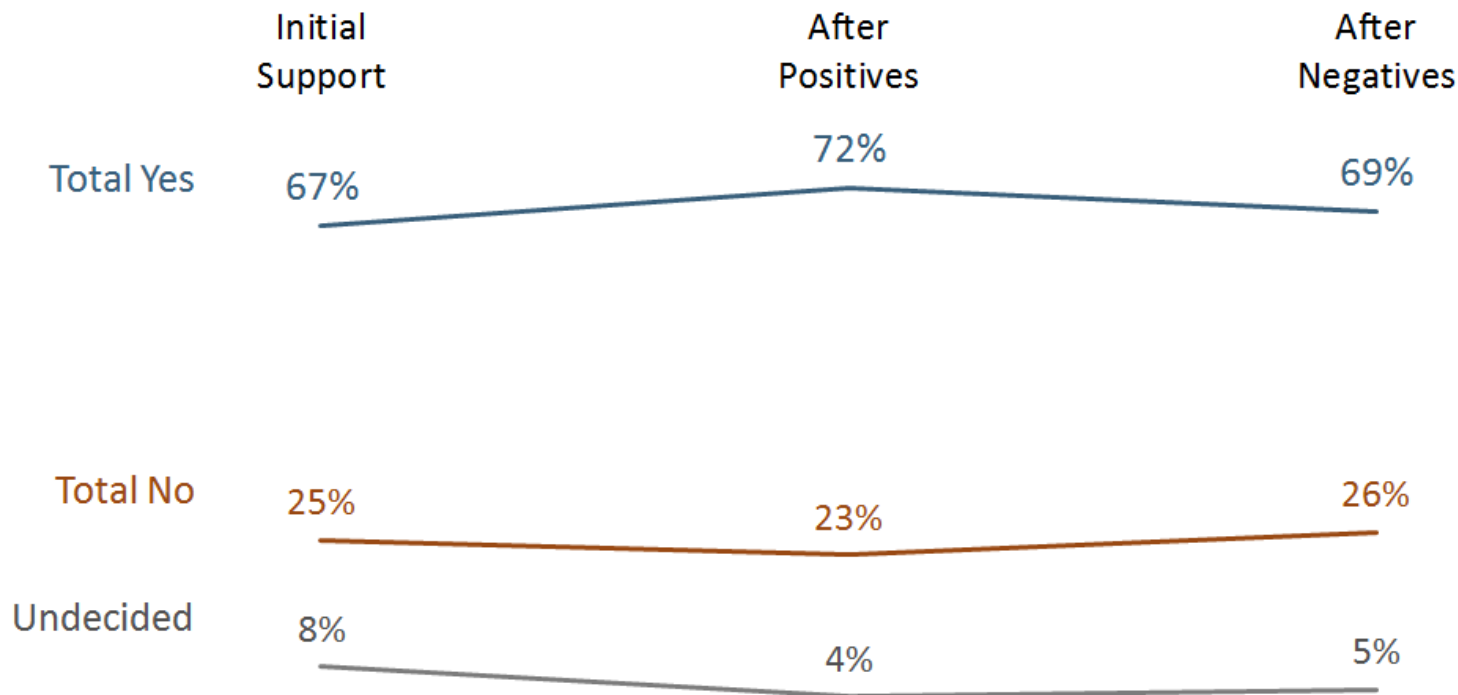
# Segmenting the Electorate

*Consultant Working Draft*



# Over the course of the survey, support for the employer tax is consistently strong.

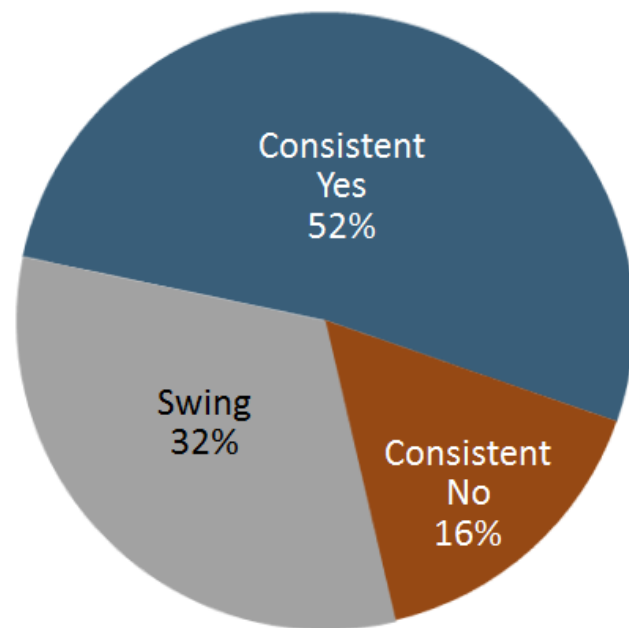
## Employer Tax



# Segmenting Voters by Consistency of Support *Employer Tax*

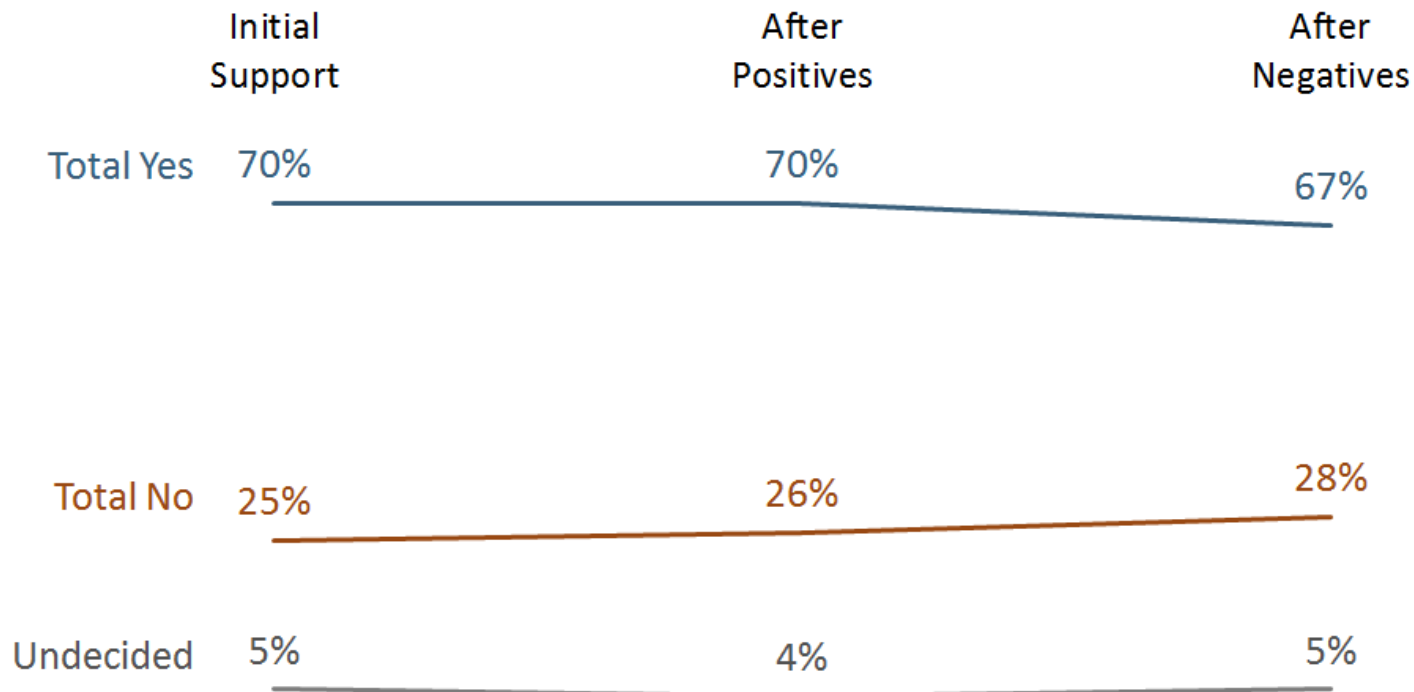
- ❖ **Consistent Yes:** Voters who consistently indicated they would vote “yes” on the employer tax.
- ❖ **Consistent No:** Voters who consistently indicated they would vote “no” on the employer tax.
- ❖ **Swing:** Voters who do not fall into any of the other categories – remaining consistently undecided or switching positions.

The following slide shows demographic groups that *disproportionately* fall into one category or the other.



# Support for a cannabis tax is also consistent after messaging.

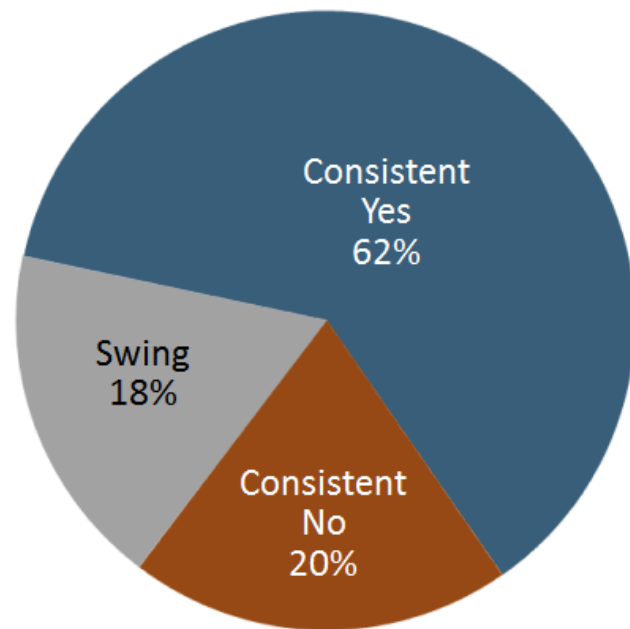
## Cannabis Tax



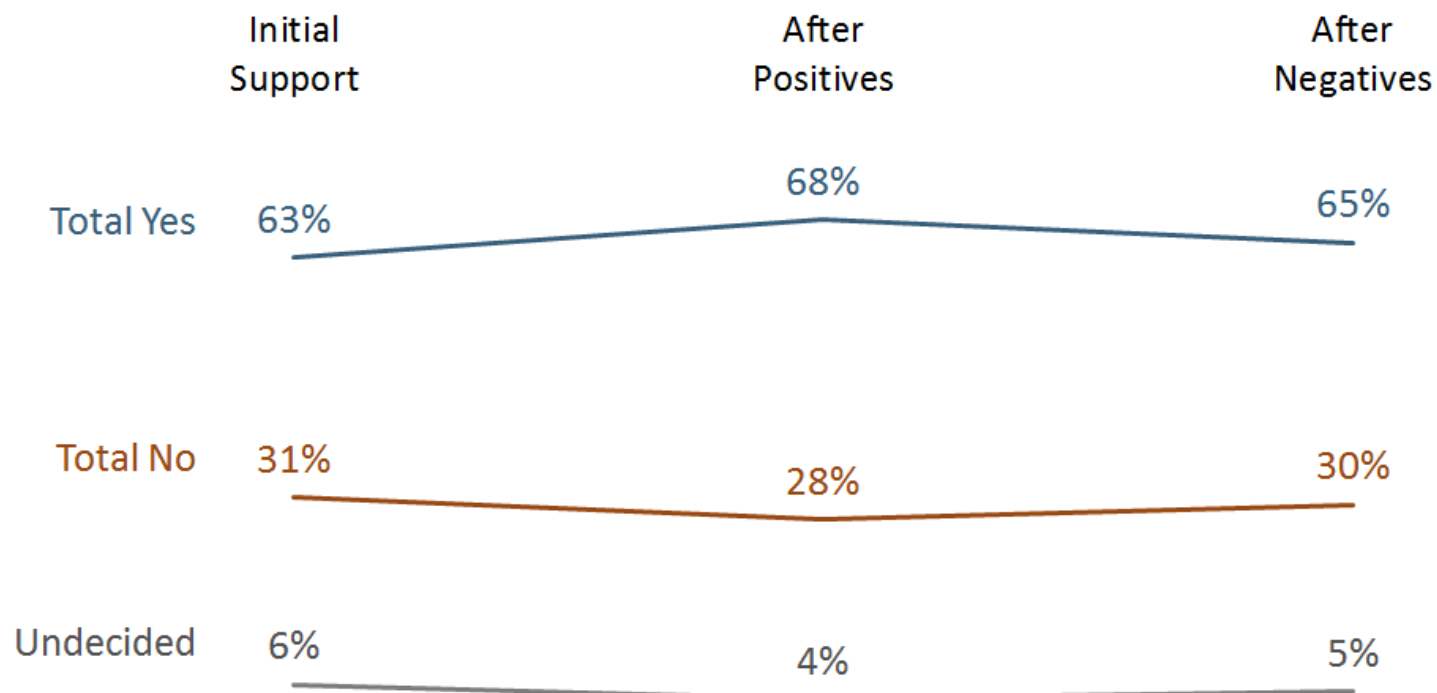
# Segmenting Voters by Consistency of Support *Cannabis Tax*

- ❖ **Consistent Yes:** Voters who consistently indicated they would vote “yes” on the cannabis tax.
- ❖ **Consistent No:** Voters who consistently indicated they would vote “no” on the cannabis tax.
- ❖ **Swing:** Voters who do not fall into any of the other categories – remaining consistently undecided or switching positions.

The following slide shows demographic groups that *disproportionately* fall into one category or the other.



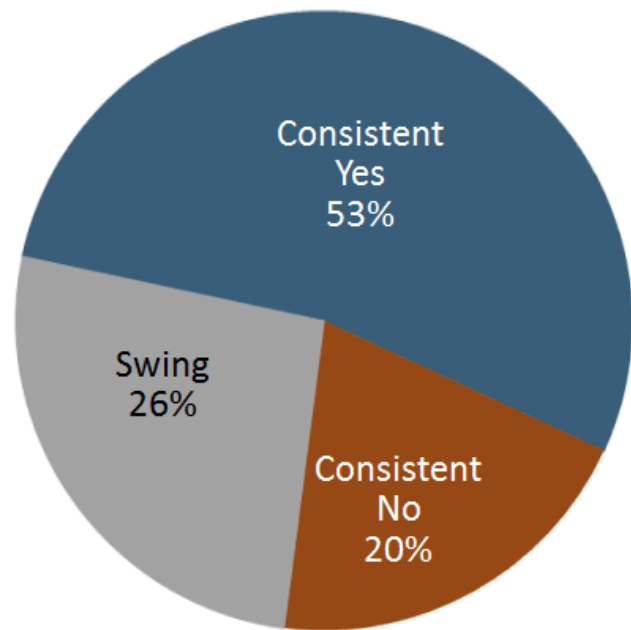
# Support for the transient occupancy tax improves after positive messaging, but declines after con arguments.



# Segmenting Voters by Consistency of Support *Transient Occupancy Tax*

- ❖ **Consistent Yes:** Voters who consistently indicated they would vote “yes” on the TOT increase.
- ❖ **Consistent No:** Voters who consistently indicated they would vote “no” on the TOT increase.
- ❖ **Swing:** Voters who do not fall into any of the other categories – remaining consistently undecided or switching positions

The following slide shows demographic groups that *disproportionately* fall into one category or the other.







# Messaging

*Consultant Working Draft*



# Messages in Favor of the Measures

*(Ranked by Very Convincing)*

**(NO BIZ LICENSE TAX)** Mountain View currently registers most businesses for just \$30 per year and charges at most \$250 per year, even for multi-national companies. This is one of the lowest rates in the Bay Area. This measure offers a sensible adjustment to ensure businesses pay their fair share for the services the City provides.

**^(FAIRNESS)** It is only fair to increase what businesses pay to fund transportation improvements, (SPLIT SAMPLE B ONLY: parking, and housing in Mountain View,) since businesses that bring thousands of employees into the city every day contribute to our traffic and parking problems.

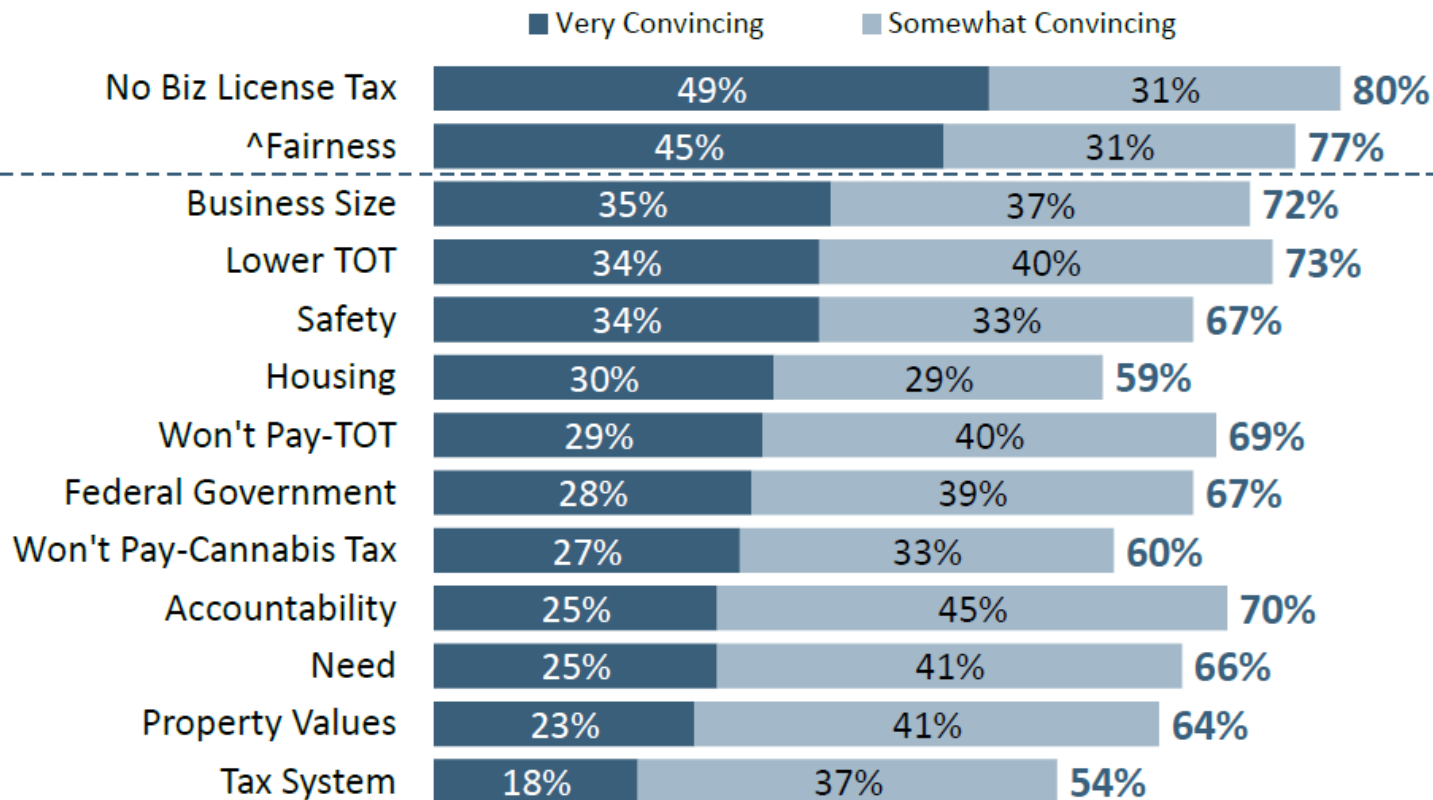
**(BUSINESS SIZE)** The proposed employer tax is structured to be fair; large businesses that have a greater impact on our community will be taxed at higher rates than small businesses that have less of an effect on local services.

**(LOWER TOT)** Mountain View's hotel tax is lower than that of surrounding cities. As new hotels locate in our area and increase traffic, this measure will ensure that they generate revenue to maintain City services - without losing business to neighboring communities, which have comparable tax rates.

**(SAFETY)** Terrible traffic jams have caused more and more drivers to leave main roads and instead drive at high speeds on neighborhood streets, endangering children, cyclists, and pedestrians in our city. These measures will fund improvements to improve traffic flow, expand public transit, and make our city safer.

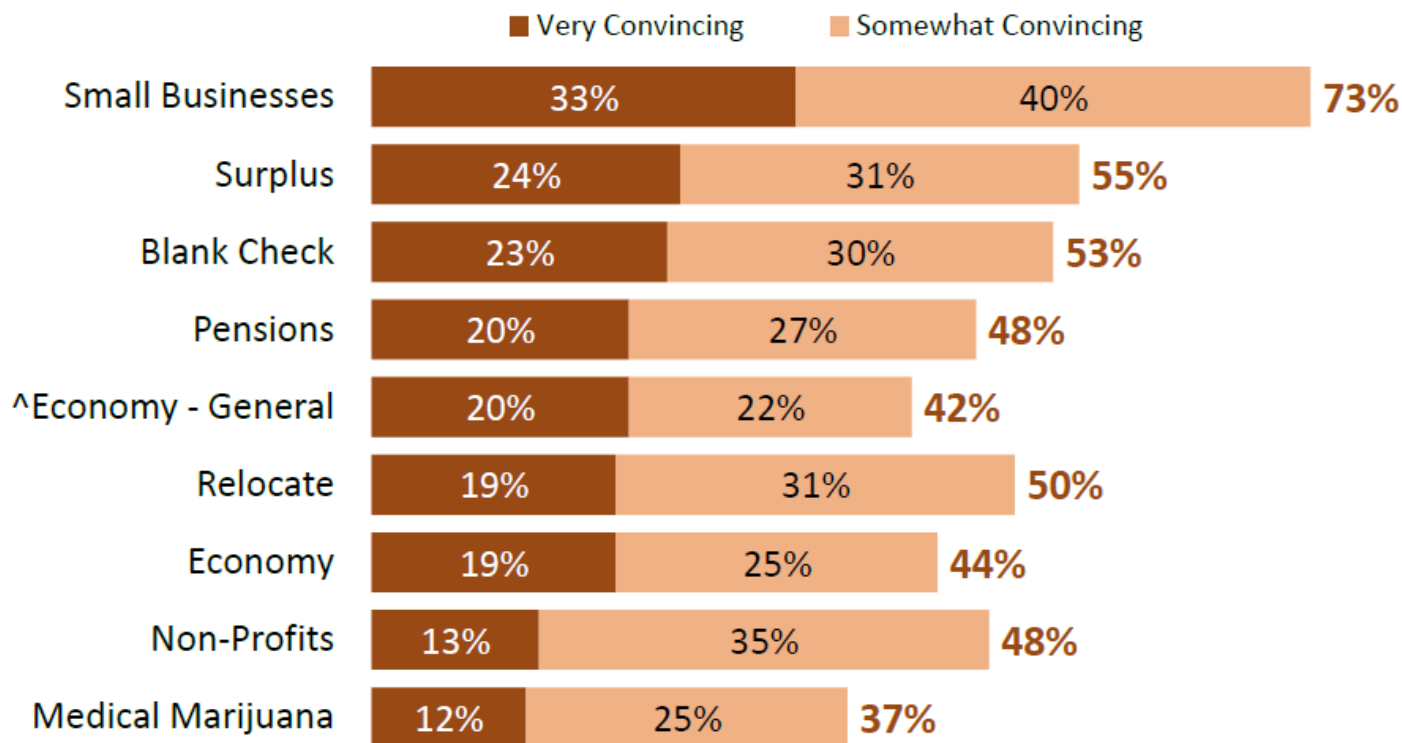
**(HOUSING)** Mountain View is facing a housing crisis; the cost of housing and rents has increased substantially. Funding from these measures could help provide more affordable housing, increasing the supply of homes and apartments that low- and middle-income families can afford.

# Messaging justifying the need for an employer tax is seen as most convincing.



Q11. Here are some statements we have heard from various people who support the measures. Please tell me whether you find it very convincing, somewhat convincing, or not convincing as a reason to vote yes on the measures. ^Not Part of Split Sample

# A message arguing that the measures will harm small businesses is most convincing.





# Conclusions

# Conclusions

- ✓ Voter attitudes towards Mountain View city government are largely positive.
- ✓ Voters' top concern is the cost of housing and rent.
- ✓ A proposed **employer tax** appears viable, but success on the ballot will be contingent on the final structure of the measure as reactions to specific potential provisions vary.
  - Two-thirds of Mountain View voters are willing to support an employer tax, although support is soft.
  - Support for an employer tax that is focused specifically on transit and traffic is essentially the same as support for the general purpose measure.
- ✓ A **cannabis tax** is also viable, with seven in ten voters willing to support it and consistent support in the face of pro and con messaging.
- ✓ A proposed **TOT increase** appears viable as well; three in five voters (63%) say they will vote “yes” on a 4% TOT increase, although their support is soft.
  - 73% indicate they will support a 2% increase.
- ✓ Having all three measures on the ballot at the same time has the potential to weaken their viability.
- ✓ The strongest messages in favor of the measures relate to the business tax, including the low rate of the current business tax, the fairness of increasing business taxes, and the fact that the measure would be structured to tax different-sized businesses differently.
  - Follow-up survey research is recommended once the final structure of the employer tax is determined to assess the potential measure's viability.



# Outreach Plan

---

## Stakeholder

---

TOT Tax - Hotels

Employer Tax

- Large Employers
- Transportation Management Association (TMA)
- Silicon Valley Leadership Group
- Chamber of Commerce (group meetings and survey)
- Central Business Association
- Medical Facilities

Cannabis Tax – Community meeting

General Outreach – Open City Hall/Community meeting

---



# Employer Tax

- Current tax generates \$250,000; last revised 1985.
- Most agencies generating revenue higher than the City.
- Modeled cost to employers comparing five Mountain View revenue models to San Jose, Sunnyvale and Redwood City tax rates.





# Employer Tax

## Key Parameters

- Overall revenue target.
- General versus targeted tax for transportation or other specific purpose.
- Cap for maximum tax.
- Impact to small businesses.
- Inflation factor.
- Rate for employers not located in Mountain View, but who do work in the City.
- Treatment of non-profit institutions, including medical facilities.\*

\* Non-profit institutions and medical facilities are exempt.



# Needs and Sources

Type	Increase	Annual Revenue
TOT	2%	\$1.4 M
	4%	\$2.8 M
Cannabis	Up to 9%	TBD
Employer Tax	Variable	\$5M \$10M Other

## Community Spending Priorities

- ✓ Affordable Housing
- ✓ Homelessness
- ✓ Public Safety
- ✓ Open Space
- ✓ Parks

## Key Transportation Projects

- ✓ Two Rail/Road Grade Separations
- ✓ Active Transportation
- ✓ Transit Center Improvements
- ✓ Community Shuttle
- ✓ New Charleston Road Undercrossing
- ✓ Connecting the NASA light rail station to North Bayshore
- ✓ Automated Guideway Transit

\*An annual revenue stream of \$4 million is needed to generate \$50 Million in Debt Proceeds.



# Work Plan and Next Steps

Task	Milestone
1. Council meeting to provide update and get direction	April 17
2. Community outreach on measures moving forward	April/May/June
3. Finalize ballot language	Late May
<b>4. Seek Council direction on measures moving forward</b>	June 5
5. Draft follow-up poll on employer tax	May 28 – June 6
6. Program survey and conduct interviews	June 7-14
7. Provide initial results to staff	June 15
<b>8. Present findings to Council and seek direction on measures to be placed on ballot.</b>	<b>June 26</b>
9. County deadline for measures to be submitted to file ordinance	August 10
10. Election	November 6



# Recommendations & Input

## Recommendations

1. Continue to explore three possible revenue measures for the November 2018 ballot.
  - a. 2%-4% TOT increase (general tax)
  - b. Up to 9% tax on cannabis if legalized (general tax)
  - c. Employer Tax (general or special)
2. Appropriate and transfer \$10,000 from the General Fund Reserve for a second public opinion poll.

## Input

1. Revenue target for Employer Tax.