

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR  
MULTNOMAH COUNTY, OREGON

Ordinance No. 119

A proposed ordinance amending Ordinance No. 84, the Business License Ordinance; correcting errors; conforming to the Portland Business License Code; and declaring an emergency.

Multnomah County ordains as follows:

Section 1. Policy.

The Board of County Commissioners finds that Ordinance No. 84, as amended, is in need of further amendment for the purposes of correcting technical errors, to improve administration of the ordinance, and to conform the ordinance to certain changes in its Business License Code heretofore enacted by the City of Portland, all without a present increase in rates.

Section 2. Section 7.B.1. of Ordinance No. 84, as amended, is amended to read:

"Each application for renewal of a license shall be accompanied by a fee of 1.5 percent of the income of the licensed business for the last license year prior to that with respect to which the application is made, provided that each such application shall be accompanied by a minimum fee of twenty-five dollars (\$25.00) if any fee is required in accordance with subsection A. of this Section."

Section 3. Section 7.D.2. of Ordinance No. 84, as amended, is amended to read:

"In determining income hereunder for sole proprietorships, partnerships, professional corporations, and subchapter S corporations, no deductions shall be allowed for any compensation for services rendered or interest paid to owners; provided, however, that seventy-five percent of income determined without such deductions, but not to exceed \$50,000 per owner, shall be allowed as an additional deduction."

Section 4. Section 7.E.1. of Ordinance No. 84, as amended, is amended to read:

"Except when otherwise required by the provisions of Article III, Section 1 of the Multistate Tax Compact or as provided in subsection E. of this Section, any licensee having income from doing business both within and without the County shall in computing the license fee hereunder determine the income apportioned to the County by multiplying the total net income from the applicant's business by a fraction, the numerator of which is the total sales of the applicant in the County during the license period, and the denominator of which is the total sales of the applicant everywhere during the license period. Sales of tangible personal property are in the County if the property is delivered or shipped to a purchaser within the County regardless of the f.o.b. point or other conditions of the sale. Sales other than sales of tangible personal property are in the County if the income producing activity is performed in the County or, the income producing activity is performed both in and outside the County and a greater portion of the income producing activity is performed in the County than is performed outside the County based on costs of performance."

Section 5. Section 7.F. of Ordinance No. 84, as amended, is amended to read:

"Any licensee entitled under Article III, Section 2 of the Multistate Tax Compact to do so and electing in any year to report and pay a license fee on the basis of a percentage of sales volume, pursuant to Article III, Section 2 of the Multistate Tax Compact, shall pay a fee computed at .17 of one percent of the dollar volume of gross sales in the County."

Section 6.

Sections 2 through 5 of this amending ordinance shall apply to any person paying the fee imposed by this ordinance after the effective date provided in Section 7 of this ordinance.

Section 7. Adoption.

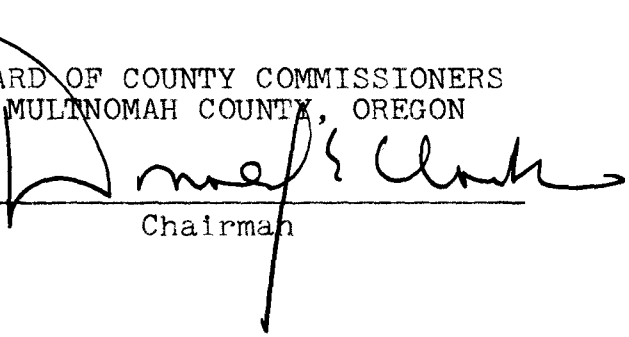
This ordinance being necessary for the health, safety and welfare of the people of Multnomah County for the purposes of correcting technical errors and omissions in Ordinance No. 84, as amended, to improve administration of the Business License Ordinance and to conform the ordinance to certain changes in its

Business License Code heretofore enacted by the City of Portland,  
an emergency is declared to exist and this ordinance shall take  
effect on January 1, 1976.

Adopted this 30th day of December, 1975, being the date of  
its first reading before the Board of County Commissioners of  
Multnomah County, Oregon.

BOARD OF COUNTY COMMISSIONERS  
OF MULTNOMAH COUNTY, OREGON

By

  
Chairman