

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

ORDINANCE NO. 1072

Ordinance Amending Multnomah County Code §§ 12.200 and 12.230 Relating to Business Income Tax Collection

(Language ~~stricken~~ is deleted; double-underlined language is new.)

The Multnomah County Board of Commissioners Finds:

- a. Multnomah County imposes a Business Income Tax on businesses doing business in Multnomah County.
- b. Many business accounts have business income tax amounts due that have not been paid.
- c. These unpaid accounts may be the result of several factors, including but not limited to: failure to pay a business income tax, failure to pay penalties assessed, or failure to pay interest assessed.
- d. The City of Portland Bureau of Licenses is the Administrator of the County Business Income Tax.
- e. Businesses submit financial information to the Administrator regarding their income.
- f. Sections 12.230 and 12.240 provide certain exemptions to the disclosure prohibitions found in section 12.230, but there is no exemption for the filing of legal actions by the Administrator or its representative in order to obtain payment on unpaid accounts to institute legal action to collect unpaid taxes.
- g. It is a necessary function for the Administrator or its representative to have the authority and ability to file a legal action to obtain payment on unpaid accounts.

Multnomah County Ordains as follows:

Section 1. MCC § 12.200 is amended as follows:

§ 12.200 Administration.

(A) The City of Portland, Bureau of Licenses shall be the Administrator of record and shall have the authority to administer and enforce this chapter effective January 1, 1994 to include, but not limited to, administrative return processing, auditing, determinations, collection of taxes, penalties and interest (including instituting legal action in any court of competent jurisdiction by or on behalf of the Division or Administrator), protests and appeals that occur on or after January 1, 1994.

(B) The Administrator shall have access to and maintain all tax filings and records, under this chapter, on behalf of the county. The Administrator may, upon request, interpret how this chapter applies, in general or for a certain set of circumstances. Nothing in this chapter shall

preclude the informal disposition of controversy by stipulation or agreed settlement, through correspondence or a conference with the Administrator.

Section 2. MCC § 12.230 is amended as follows:

§ 12.230 Confidentiality.

Except as provided in this chapter or otherwise required by law, it shall be unlawful for the division or the Administrator, or any elected official, employee, or agent of the county, or for any person who has acquired information pursuant to § 12.240(A) and (C) to divulge, release, or make known in any manner any financial information submitted or disclosed to the county under the terms of the Business Income Tax Law. Nothing in this section shall be construed to prohibit:

(A) The disclosure of the names and addresses of any persons who have filed a return; or

(B) The disclosure of general statistics in a form which would prevent the identification of financial information regarding an individual taxpayer.

(C) The filing of any legal action by or on behalf of the Division or Administrator to obtain payment on unpaid accounts or the disclosure of information necessary to do so.

FIRST READING:

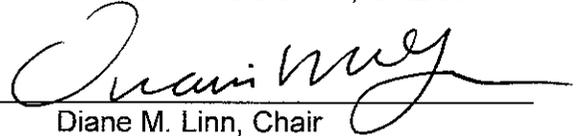
March 23, 2006

SECOND READING AND ADOPTION:

March 30, 2006



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON



Diane M. Linn, Chair

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 

Agnes Sowle, County Attorney