

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

ORDINANCE NO. _____

Amending MCC Chapter 11, Revenue and Taxation, Relating to Transient Lodgings Tax

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

Multnomah County Ordains as follows:

Section 1. MCC §11.409 is amended as follows:

11.409 Fraud; Refusal To Collect; Evasion.

(A) If any operator fails or refuses to collect the tax or to make within the time provided in this subchapter any report and remittance of the tax required by this subchapter, or makes a fraudulent return or otherwise willfully attempts to evade this subchapter, the tax administrator will obtain facts and information for an estimate of the tax due. The tax administrator will determine and assess against the operator the tax, interest and penalties provided by this subchapter. The tax administrator will give a notice as provided in § 11.408 of the amount assessed. ~~The determination and notice will be made and mailed within three years after discovery by the tax administrator of any fraud, intent to evade or failure or refusal to collect the tax, or failure to file a return.~~ Any determination becomes due and payable immediately upon receipt of notice and becomes final within ten days after the tax administrator has given notice. The operator may petition for redemption and refund if the petition is filed before the determination becomes final.

(B) Except as provided in this section, every deficiency determination shall be made and notice mailed within three years after a return was originally filed or subsequently amended, whichever period expires later. In the case of the filing of a false or fraudulent return with the intent to evade this chapter, a failure to file a required return or willful refusal to collect and remit the tax, a deficiency determination may be made or a proceeding for the collection of such deficiency may be commenced at any time.

Penalty, see § 11.499

Section 2. MCC §11.411 is amended as follows:

11.411 Redeterminations.

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(E) No petition for redetermination or other appeal shall be accepted and no petition or appeal is will be effective for any purpose unless the operator has first complied with the payment provisions ~~of this subchapter~~ hereof and has paid in full the amount determined to be due by the decision appealed from.

Penalty, see § 11.499

Section 3. MCC §11.415 is amended as follows:

11.415 Appeals ~~To Board~~.

(A) Any person, ~~aggrieved by operator or transient~~ may appeal any decision of the tax administrator ~~may appeal to the Board~~ by filing a notice of appeal with the tax administrator within ten

days of the service ~~eng or the mailing~~ of the notice of the decision given by the tax administrator. Service shall be considered complete within three days of the date the notice of decision is placed in the US Mail.

(B) All appeals will be heard by the Business License Appeals Board or Hearings Officer of the City of Portland as determined by City of Portland Code. The tax administrator will transmit the notice of appeal, together with the file of the appealed matter to the ~~Chair~~ Business License Appeals Board within ten business days of receipt of the notice of appeal. The tax administrator will provide the appellant with a copy of the transmittal to the Business License Appeals Board which will include a description of the appeal process and the rights of the appellant in the appeal process, ~~who will fix a time and place for hearing the appeal from the decision. The Chair will give the appellant not less than ten days' prior written notice of the time and place of hearing on the appealed matter.~~

(C) The decision by the Business License Appeal Board or Hearings Officer shall be the final administrative remedy of the appellant.

Section 4. MCC §11.420 is amended as follows:

11.420 Delinquency And Interest.

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(D) In addition to the penalties imposed, any operator who fails to remit any tax imposed by this subchapter must pay interest at the rate of ~~0.5~~ 1.0 % per month or fraction thereof without proration for portions of a month, on the amount of the tax due, exclusive of penalties, from the date the remittance first became delinquent until paid.

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FIRST READING:

November 10, 2011

SECOND READING AND ADOPTION:

November 17, 2011

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Deborah Kafoury, Vice- Chair

REVIEWED:

JENNY M. MORF, ACTING COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By _____
Jacqueline A. Weber, Deputy County Attorney

SUBMITTED BY:
Jeff Cogen, Multnomah County Chair