

November 5, 2015

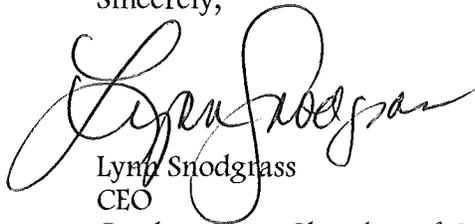
Chair Debora Kafoury  
Multnomah County Board of Commissioners

RE: Owners Compensation deduction

On behalf of the Gresham Area Chamber of Commerce, I would like to thank the Multnomah County Chair and Board of Commissioners for considering adjusting the Business Income Tax increasing the maximum Owners Compensation deduction from \$92,000 to \$100,000. Making this adjustment is greatly appreciated by the hundreds of small businesses that serve the greater Gresham area. This move, while small in total number, recognizes that businesses need every opportunity possible to keep the money they have worked hard to earn in order for them to use those funds wisely....for decisions like growth, wages, philanthropy, and reinvestment in the community.

The nearly 500 members of the Gresham Area Chamber of Commerce thank you for this decision and urge your adoption.

Sincerely,



Lynn Snodgrass  
CEO

Gresham Area Chamber of Commerce

MULTNOMAH COUNTY BOARD OF COMMISSIONERS' MEETING  
PUBLIC COMMENT SIGN-UP SHEET

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Please complete this form and return to the Board Clerk  
\*\*\*This form is a public record\*\*\*

MEETING DATE: 11/5/15

AGENDA ITEM # R.3 OR NON-AGENDA SUBJECT: \_\_\_\_\_

FOR:  \_\_\_\_\_ AGAINST: \_\_\_\_\_

NAME: David Chown

CONTACT INFORMATION (*optional*):

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

PHONE: \_\_\_\_\_ E-MAIL: \_\_\_\_\_

**IF YOU WISH TO ADDRESS THE BOARD IN PERSON:**

1. Fill out this form and submit to the Board Clerk 15 minutes before meeting begins.
2. Comment for Non-Agenda items will be called immediately after the vote on the Consent Agenda.
3. Comment for Agenda items will be called during that item's presentation, before the vote is taken.
4. Commenters are called to testify in the order forms are received. The Presiding Officer may re-arrange the order that testimony is given or ask Invited Guests or Elected Officials to speak first.
5. When your name is called, come forward and be seated at the presenter's table; state your name for the record and speak clearly into the microphone.
6. Public comment is limited to **3 minutes or less** per person unless otherwise directed by the Chair, who is the Presiding Officer.
7. A buzzer will signify the end of your allotted time.
8. If submitting handouts to be given to the Board, seven (7) copies are required. If only one (1) copy is provided, it will be received for the file and electronically shared with the Board and County Attorney after the meeting.
9. All meetings are audio and video recorded and can be viewed at: [multco.us](http://multco.us).
10. The Chair has authority to keep order and may impose reasonable restrictions necessary for the efficient and orderly conduct of a meeting. Any person who fails to comply with the Rules of Conduct, or who creates a disturbance, may be asked or required to leave and upon failure to do so, becomes a trespasser and will be treated accordingly. Copies of the Rules of Conduct are available next to the sign up sheets.

**IF YOU WISH TO SUBMIT WRITTEN COMMENTS TO THE BOARD IN LIEU OF GIVING ORAL COMMENTS:**

1. Complete this form and submit it along with your written testimony to the Board Clerk at the meeting, or by e-mail at: [lynda.grow@multco.us](mailto:lynda.grow@multco.us)
2. Written testimony will be entered into and remain a part of the official permanent record.

**Testimony of David Chown  
Owner of Chown Hardware  
Small Business Chair at the Portland Business Alliance  
Before Multnomah County Commission  
Regarding Business Income Tax  
Thursday, November 5, 2015**

- Chair Kafoury, Commissioners, I am David Chown, owner of Chown Hardware, a 135-year old, fifth generation family-run and locally-owned business in Portland. I am also Small Business Chair at the Portland Business Alliance.
- I want to thank you for considering the proposal to provide some tax relief to Multnomah County's small businesses.
- As a small business owner, I can tell you that the Portland-metro area is a great place to establish and grow an enterprise. But we have a problem that hinders small business vitality, and that is our local tax structure. In Portland and Multnomah County, we face a unique tax based on business income that other jurisdictions in the metro area do not assess. That means our cost structure is higher than our counterparts in Washington and Clackamas counties, and it puts us at a competitive disadvantage.
- Small firms often have a harder time managing the cost of city and county business income taxes and regulations that add to their costs. One small, but meaningful, way to ease some of the burden of this tax is to align the city and county implementation of business income taxes. Currently, the city and county have differing limits for the owner's compensation deduction.
- For years, the Alliance has advocated for increases in the owners' compensation deduction to \$125,000. In late 2013, the city made progress toward that goal by increasing the deduction to \$100,000.
- Today, we are pleased to see the county mirror the city's action with an increase to \$100,000 under your leadership.
- This increase will align the city and county owners' compensation deduction and help simplify the tax filing process for small business owners. We look forward to continuing to work with you to bring the deduction to the \$125,000 level over the next few years.
- Thank you for your commitment to our community's many small and family-owned businesses. We strongly support this proposed change.