

(Underlined sections are new or replacements; [bracketed] sections are deleted.)

BEFORE THE BOARD OF COMMISSIONERS

FOR THE COUNTY OF MULTNOMAH

ORDINANCE NO. 588

An Ordinance amending Multnomah County Code Chapter 5.30.

Multnomah County ordains as follows:

Section 1. Findings.

A. Recreational boating has a substantial positive impact on our economy. A 1985 Marine Board study found that recreational boating resulted in \$304 million in expenditures and \$343 million in wages, salaries, and profits on a statewide basis.

B. Approximately 24,000 boats are registered in Multnomah County. This is 16.3% of all registered boats in the State. Boat use in Multnomah County increased by 36% between 1982 and 1985.

C. The continued stability and growth of the recreational boating industry is partially dependent upon adequate public boating facilities.

D. The County currently owns and operates three (3) developed facilities for recreational boaters; one (1) partially developed facility for recreational boaters and two (2) undeveloped sites which were acquired for the purpose of developing facilities for recreational boaters. Additionally, the County is exploring the feasibility of jointly acquiring and developing an additional access facility near Blue Lake Park.

E. Currently, operation and maintenance of existing facilities are funded by the General Fund with a small supplement from the Marine Board.

F. These fund sources are not adequate for acquisition and development of needed facilities or enhanced maintenance of existing facilities.

G. The 1985 legislature authorized the transfer of recreational marine fuel taxes (state level) to the Marine Board

for the purpose of acquiring, developing, administering, and supplementing the cost of operation and maintenance of public boating facilities. The legislature acted after an opinion by the Oregon Attorney General in 1979 re-affirmed that this use of resources does not violate the provisions of Article IX, Section 3(a) of the Oregon Constitution.

H. County Counsel advises that taxes paid on motor boat fuel do not fall within the definition of "motor vehicle fuel" as defined in Art. IX, Sec. 3a, Oregon Constitution, and therefore may be used for the purpose of acquiring, developing, administering, maintaining, and operating facilities for recreational boaters.

I. The County fuel tax is currently assessed on recreational power boat fuels. Although recreational boat owners may claim a refund annually, only a small percentage do so.

J. Fuel taxes paid by recreational boaters accounted for approximately 1.5% of the total fuel taxes collected by Multnomah County in 1986. Loss of this revenue would not significantly affect the Road Fund.

K. It would be in the best interest of recreational boaters and development of the County's tourism economy to dedicate marine fuel taxes paid by recreational boaters for public boating facility enhancement.

Section 2. Amendments.

A. MCC 5.30.200(A)(1) is amended as follows:

Section 200. Refunds.

(A) Any person who has paid any fees on motor vehicle fuel imposed or directed to be paid under this chapter either directly by the collection of the fee by the vendor from the consumer, or indirectly by adding the amount of the fee to the price of the fuel and paid by the consumer, shall be reimbursed and repaid the amount of such fee paid by him, except as provided in MCC 5.30.210 and 5.30.240, if such person has:

(1) Purchased and used such fuel for the purpose of operating or propelling stationary gas engines, tractors or motor boats if the motor boat is used for commercial purposes at any time during the period for which the refund is claimed; or

B. MCC 5.30.340 is amended as follows:

Section 5.30.340 Use of fee.

(A) Except as provided by subdivision (B) of this section [T]the fees collected under this chapter, after deducting the costs of administration and collection, shall be used by the county solely for the purposes prescribed by the Oregon Constitution for the use of taxes upon motor vehicle fuel; but may be shared by agreement with a city of cities situated in whole or in part within its boundaries for those purposes.

(B) (1) On or before August 15, 1988, and on or before August 15 of each year thereafter, the Director of the Department of Environmental Services shall determine as accurately as possible the amount of the motor vehicle fuel tax imposed under MCC 5.30.020 to 5.30.190 during the preceding fiscal year with respect to fuel purchased and used to operate or propel motor boats. The amount determined shall be reduced by the amount of any refunds for motor boats used for commercial purposes actually paid during the preceding year on account of MCC 5.30.200(A)(1).

(2) The amount of the estimate made under subsection (1) of this section as reduced by refunds shall be credited to a dedicated account in the road fund to be used solely for the acquisition, development, administration, operation, and maintenance of any county owned or operated facility which serves recreational boaters.

(3) The county is authorized to enter into an agreement with the Department of Transportation of the State of Oregon to administer, collect and deposit all revenue due under this chapter. The Department of Transportation may be reimbursed for its administrative costs from the funds collected pursuant to this ordinance.

Section 3. Adoption.

This Ordinance, being necessary for the health, safety, and general welfare of the people of Multnomah County, shall take effect on the thirtieth (30th) day after its adoption, pursuant to Section 5.50 of the Charter of Multnomah County.

ADOPTED this 4th day of August, 1988, being the date of its second reading before the Board of County Commissioners of Multnomah County.

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

(SEAL)

By 
Gladys McCoy
Multnomah County Chair

APPROVED AS TO FORM:

LAURENCE KRESSEL, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON

By 
John L. DuBay
Assistant County Counsel

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