

1                                   **BEFORE THE BOARD OF COUNTY COMMISSIONERS**

2                                   **FOR MULTNOMAH COUNTY, OREGON**

3                                   **ORDINANCE NO. 849**

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5           An ordinance amending MCC Chapter 5.40 in order to clarify the responsibilities of commercial  
6 enterprises for collecting and remitting this tax, and to strengthen and clarify the county's ability to  
7 administer it.

8           Multnomah County Ordains as Follows:

9   Section 1. Finding

10           In a June, 1995 audit report covering the administration of the Multnomah County Code Chapter  
11 5.40, currently titled the Car Rental Tax, the County Auditor made several suggestions concerning ways  
12 the tax could be better implemented, including amending the Chapter. This ordinance amends MCC 5.40  
13 to incorporate the auditor's recommendations.

14   Section 2. Amendment

15           The title to MCC 5.40. is amended as follows:

16           **Chapter 5.40. ~~[Car Rental Tax]~~ Motor Vehicle Rental Tax**

17   Section 3. Amendment

18           MCC 5.40.010, subsectionc (B), (D), and (G) are amended as follows:

19           **5.40.010. Definitions.**

20           As used in this chapter, unless the context requires otherwise:

21           (B) *Director* means the finance director ~~[, department of general services,]~~ of Multnomah County,  
22 Oregon.

23           (D) *Motor vehicle* means, without limitation, automobiles, trucks having a manufacturer's gross  
24 vehicle weight not exceeding 24,000 pounds, motor homes, motorcycles, pickup campers and any

1 motorized passenger vehicles designed to carry fewer [less] than ten persons, which are capable of being  
2 used on the highways of Oregon.

3 (G) *Rental fee* means the gross fee and charges, whatever the basis of [its] their calculation, paid  
4 to a commercial establishment by any person for the rental of a motor vehicle.

5 Section 4. Amendment

6 MCC 5.40.050, subsection (B) is amended as follows:

7 **5.40.050. Imposition of tax.**

8 (B) The rate of the tax imposed by subsection (A) of this section shall be equal to ten percent of  
9 the [gross] rental fee charged by the commercial establishment for the rental.

10 Section 5. Amendment

11 MCC 5.40.075, subsections (B), (C), and (D) are amended as follows:

12 **5.40.075. Collection of tax; remittance records; tax as debt.**

13 (B) On or before the [30th] last business day of January, April, July, and October of each year,  
14 each commercial establishment shall remit to the director all taxes collected during the preceding calendar  
15 quarter. The remittance shall be accompanied by a report showing:

16 (1) The amount of the [gross] rental fees collected by the commercial establishment during  
17 the preceding quarter;

18 (C) All commercial establishments shall maintain accurate records of rental fees assessed and of  
19 taxes collected, and [the] such records shall be subject to review, inspection and audit within Multnomah  
20 County by the director or the director's designee at all reasonable times.

21 (D) In the case of motor vehicle rentals which originate in Multnomah County but for which the  
22 rental fee is collected at some other location, the commercial establishment which provided the vehicle  
23 in the county shall be responsible for remittance of the tax, based on the total rental fee, wherever  
24 collected [ ], as well as maintenance of the appropriate records of said fees.

1 Section 6. Amendment

2 MCC 5.40.080, subsection (B) is amended as follows:

3 **5.40.080. Tax evasion or deficiency determination.**

4 (B) In making a determination, the director may offset overpayments, if any, which may have been  
5 previously made for a period or periods, against any underpayment for a subsequent period or periods,  
6 or against penalties and interest on the underpayments. Interest on underpayments shall accrue at the rate  
7 of one percent per month pro rata from the date the tax ~~[was to have been remitted to the director]~~  
8 became delinquent until the date paid.

9 Section 7. Amendment

10 MCC 5.40.150 is amended as follows:

11 **5.40.150. License required.**

12 Effective January 1, 1997, every commercial establishment shall be required to obtain from  
13 the director ~~[an annual]~~ a one-time only, non-transferable, non-renewable license for its operation in  
14 Multnomah County. ~~[Licenses shall expire and be renewable on January 1 of each year and no~~  
15 ~~commercial establishment may be operated in the county without a currently valid license. Only one~~  
16 ~~license is required for a commercial establishment regardless of the number of rental locations. The~~  
17 ~~director shall collect a fee of \$15.00 for each license or renewed license issued.]~~ A license shall be  
18 required for each site within Multnomah County. The director shall collect a fee of \$50.00 for each  
19 license issued.

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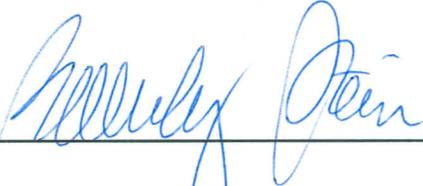
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1 Section 8. Adoption

2 ADOPTED this 11th day of April, 1996, being the date of its second reading  
3 before the Board of County Commissioners of Multnomah County, Oregon.



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6 Beverly Stein, Chair  
7 Multnomah County, Oregon

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9 REVIEWED:

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11 By \_\_\_\_\_  
12 for Laurence Kressel, County Counsel  
13 for Multnomah County, Oregon

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