

BEFORE THE BOARD OF COMMISSIONERS

MULTNOMAH COUNTY, OREGON

Ordinance No. 407

An Ordinance amending Multnomah County Code Chapter 5.40, the car rental tax, providing for increase in license fee, requiring tax collection by out-of-County rental companies doing business within the County, declaring confidential licensee information acquired in the administration of the tax, authorizing the director to determine and impose tax upon nonfiling businesses subject to the tax and redefining designated administrative responsibility.

Multnomah County ordains as follows:

SECTION 1. MCC 5.40.010 Definitions is amended to read:

- (A) "Commercial establishment" means any person or other entity, any part of whose business consists of providing the use of motor vehicles for a rental fee.
- (B) "Director" means the [Director of the Department of Administrative Services] Assessor of Multnomah County, Oregon.
- C) "Doing business in Multnomah County" shall include any of the following conduct by a commercial establishment whose business address is within or outside Multnomah County:
 - 1. Delivery of a rented vehicle to a location within Multnomah County for use by a person within Multnomah County; or
 - 2. Presenting for execution within Multnomah County by any person a car rental agreement; or
 - 3. Accepting the return of a vehicle upon expiration of a rental period delivered to a location within Multnomah County, irrespective of the location where any rental agreement may have been executed; or
 - 4. Acceptance within Multnomah County of any rental fee for use of a vehicle by a person within Multnomah County.

The former designation "(C)" for the definition of "Motor vehicles" shall be redesignated "(D)", the definition for "Person" shall be redesignated "(E)", the definition for "Rental" shall be redesignated "(F)" and "Rental fee" redesignated "(G)".

SECTION 2. MCC 5.40.050(A) shall be amended by inserting, at line two thereof, following the word "establishment" and before the word "in", the words "doing business", to read in pertinent part as follows:

"(A) A tax is hereby imposed on every person renting a motor vehicle from a commercial establishment doing business in Multnomah County . . . "

SECTION 3. MCC 5.40.075(B) is amended by adding as subpart (4) the following:

"(4) The report and all such additional information as required from the commercial establishment accompanying remittance of the collected tax shall be exempt from public disclosure and remain confidential in the possession of the Director."

SECTION 4. There shall be added as MCC 5.40.080 the following section:

"5.40.080 Tax evasion or deficiency determination.

- "(A) If the Director determines that the report required in MCC 5.40.075(B) has not been filed or is incorrect, he may compute and determine the amount required to be paid upon the basis of the facts contained in any report or reports, or upon the basis of any information within his possession or that may come into his possession. One or more deficiency or evasion determinations may be made of the amount due for one, or more than one, period and the amount so determined shall be due and payable immediately upon service of notice, after which the amount determined is delinquent. Penalties on deficiencies shall be applied under MCC 5.40.900.
- "(B) In making a determination, the Director may offset overpayments, if any, which may have been previously made for a period or periods, against any underpayment for a subsequent period or periods, or against penalties and interest on the underpayments. Interest on underpayments shall accrue at the rate of one percent per month from the date the tax was to have been remitted to the Director until paid.
- "(C) The Director shall give written notice to the commercial establishment of his determination, served personally or by certified mail. In the event mail service is employed, service is deemed made upon mailing.

- "(D) Except where fraud or intent to evade this chapter exists, every deficiency determination shall be made and notice thereof given within three years after the last day of the month following the close of the quarterly reporting period for which the amount is proposed to be determined or within three years after the report reflecting an underpayment is filed, whichever period expires later."

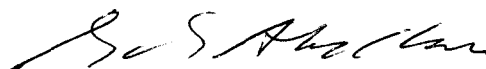
SECTION 5. MCC 5.40.150 License required, is amended as follows:

- "(A) Every commercial establishment shall be required to obtain from the Director an annual license for its operation in Multnomah County. Licenses shall expire and be renewable on January 1 of each year and no commercial establishment may be operated in the county without a currently valid license. The Director shall collect a fee of [\$2] \$15 for each license or renewed license issued."


ADOPTED this 22nd day of December, 1983.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

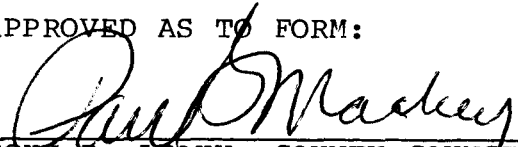
(SEAL)


Gordon Shadburne, Presiding Officer

AUTHENTICATED this 23rd day of December, 1983.


Dennis Buchanan, County Executive

APPROVED AS TO FORM:


JOHN B. LEAHY, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON