

BEFORE THE BOARD OF COMMISSIONERS

For the County of Multnomah

ORDINANCE # 592

An Ordinance relating to the Car Rental Tax and amending MCC 5.40.
[Bracketed items deleted and underlined items added.]

Multnomah County Ordains as follows:

Section I. Amendment

MCC 5.40.075(C) is amended to read:

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

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

Section II. Amendment

MCC 5.40.080(A)(C) is amended to read:

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] the Director 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/her possession or that may come into his/her 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.

(C) The Director shall give written notice to the commercial establishment of his/her determination, served personally or by certified mail. In the event mail service is employed, service is deemed made upon mailing.

Section III. Amendment

MCC 5.40.125 is amended to read:

5.40.125 Exemptions.

The tax imposed hereby shall not be applicable to a [rental fee which Oregon or federal law exempts from the tax.]:

A. A rental fee which Oregon or Federal law exempts from the tax.

B. A rental fee for a motor vehicle to be used for official governmental business by an employee of the federal government;

C. A motor vehicle rented by a licensee to temporarily replace a vehicle being repaired or serviced under warranty agreement or insurance policy.

Section IV. Amendment

MCC 5.40.150 is amended to read:

5.40.150 License required.

(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. Only one License is required for a commercial establishment regardless of the number of rental locations. The Director shall collect a fee of \$15 for each license or renewed license issued.

Section V. 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 29th day of September, 1988, being the date of its second reading before the Board of County Commissioners of Multnomah County, Oregon.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

(SEAL)

By Gladys McCoy
Multnomah County Chair

APPROVED AS TO FORM:

LAURENCE KRESSEL,
County Counsel for
Multnomah County, Oregon

By Laurence Kessel
County Counsel

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