

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

ORDINANCE NO. 1018

Amending Ordinance 1012 Imposing Temporary Income Tax for Public Schools, Public Safety and Human Services to Update and Clarify Definitions

(Language ~~stricken~~ is deleted; double-underlined language is new.)

The Multnomah County Board of Commissioners Finds:

- a. On May 20, 2003, Multnomah County voters approved Measure 26-48 imposing a three-year 1.25% income tax for county schools, health and senior care and public safety.
- b. On June 19, 2003, by Ordinance 1012, the Board adopted the voter-approved Measure.
- c. It is necessary to amend Ordinance 1012 to update the Administrator's title and clarify the definition of Resident, making it similar to the definition of resident in ORS 316.027 and enabling the County to collect the income tax from part-year county residents.

Multnomah County Ordains as follows:

Section 1. Definitions of Ordinance 1012 is amended to read as follows:

SECTION 1. DEFINITIONS.

For the purpose of this ordinance, the following definitions apply unless the context requires a different meaning.

ADMINISTRATOR. The Multnomah County Chief Financial Officer ~~Finance Director~~.

RESIDENT. ~~A. An individual who files a resident Oregon income tax return from Multnomah County.~~ A. For purposes of this Ordinance, unless the context requires otherwise:

(1) "Resident" or "resident of this county" means:

(a) An individual who is domiciled in Multnomah County unless the individual:

(i) Maintains no permanent place of abode in this county;

(ii) Does maintain a permanent place of abode elsewhere; and

(iii) Spends in the aggregate not more than 30 days in the taxable year in this county; or

(b) An individual who is not domiciled in this county but maintains a permanent place of abode in this county and spends in the aggregate more than 200 days of the taxable year in this county unless the individual proves that the individual is in the county only for a temporary or transitory purpose.

(2) "Resident" or "resident of this county" does not include:

(a) An individual who is a qualified individual under section 911(d)(1) of the Internal Revenue Code for the tax year;

(b) A spouse of a qualified individual under section 911(d)(1) of the Internal Revenue Code, if the spouse has a principal place of abode for the tax year that is not located in this county; or

(c) A resident alien under section 7701(b) of the Internal Revenue Code who would be considered a qualified individual under section 911(d)(1) of the Internal Revenue Code if the resident alien were a citizen of the United States.

B. For purposes of subsection A.(1)(b) of this section, a fraction of a calendar day shall be counted as a whole day.

TAXABLE INCOME. Taxable income under Oregon law.

FIRST READING: October 16, 2003

SECOND READING AND ADOPTION: October 23, 2003



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Lisa Naito
Lisa Naito, Presiding Commissioner

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By Agnes Sowle
Agnes Sowle, County Attorney