

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

ORDINANCE NO. 934

Amending MCC 11.300 and 11.305 to exempt car sharing programs from the motor vehicle rental tax.

(Double- underlined language is new.)

Multnomah County Ordains as follows:

Section 1. MCC 11.300 is amended as follows:

§ 11.300- Definitions.

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

CAR SHARING ORGANIZATION. A profit or non-profit organization with membership requirements that provides the use of motor vehicles exclusively to its members for a fee.

COMMERCIAL ESTABLISHMENT. Any person or other entity, any part of whose business consists of providing the use of motor vehicles for a rental fee.

DIRECTOR. The Finance Director of the county.

DOING BUSINESS IN THE COUNTY. Any of the following conduct by a commercial establishment whose business address is within or outside the county:

- (1) Delivery of a rented vehicle to a location within the county for use by a person within the county; or
- (2) Presenting for execution within the county by any person a car rental agreement.

EXEMPTION AREA. Multnomah, Washington and Clackamas Counties.

MOTOR VEHICLE. Without limitation, automobiles, trucks having a manufacturer's gross vehicle weight not exceeding 24,000 pounds, motor homes, motorcycles, pickup campers and any motorized passenger vehicles designed to carry fewer than ten persons, which are capable of being used on the highways of the state.

RENTAL FEE. The gross fee and charges, whatever the basis of their calculation, paid to a commercial establishment by any person for the rental of a motor vehicle.

RENTAL or RENTING. Obtaining in the county the use of a motor vehicle from a commercial establishment in the county for a rental fee, and includes all services, supplies and commodities furnished by the commercial establishment in connection with providing the use of the vehicle, but does not include leasing or other transactions where title of a motor vehicle is permanently or temporarily transferred from the commercial establishment to any other person or entity.

Section 2. MCC 11.305 is amended as follows:

§ 11.305 Exemptions.

The tax imposed hereby shall not be applicable to:

- (A) A rental fee which state 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 resident of the exemption area to temporarily replace a vehicle being repaired or serviced.
- (D) A motor vehicle rented in the county by a member of a car sharing organization who is a resident of the exemption area

FIRST READING:

July 22, 1999

SECOND READING AND ADOPTION:

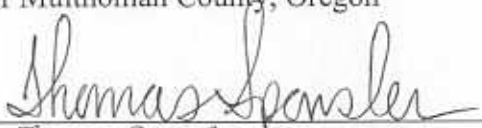
July 29, 1999

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON


Beverly Stein, Chair

REVIEWED:

Thomas Sponsler, County Counsel
For Multnomah County, Oregon


Thomas Sponsler