

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON**

**RESOLUTION NO. 2014-036**

Resolution Approving the Intergovernmental Agreement between Multnomah County and the City of Portland for the Administration of the County Business Income Tax.

**The Multnomah County Board of Commissioners Finds:**

- a. Administration of the County Business Income Tax (BIT) and City of Portland Business License Tax (BLT) were consolidated in 1993 to provide operational efficiencies.
- b. The consolidated program has allowed businesses to follow a single set of procedures and definitions and to file a single reporting form for both the City and the County. This has simplified reporting requirements for businesses and has minimized administrative costs for the County for the past 21 years.
- c. Over the course of FY 2014 County staff has worked with the City's Revenue Bureau to gain a better understanding of the cost drivers associated with collecting and administering the two taxes. The parties have agreed to engage in further discussions to determine where opportunities exist to reduce administrative costs.
- d. The attached Intergovernmental Agreement provides for a five year extension of the existing agreement with the City of Portland (through FY 2019). The estimated cost to the County in FY 2015 is \$1,158,264. Thereafter, cost increases will be the greater of 2.5% or the Portland CPI unless both parties mutually agree to a revision of the terms of this agreement.

**The Multnomah County Board of Commissioners Resolves:**

The Board of County Commissioners approves the attached Intergovernmental Agreement for the administration of the County Business Income Tax.

**ADOPTED this 10th day of April, 2014.**



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

Marissa Madrigal, Acting Chair

REVIEWED:

JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
Jacqueline A. Weber, Deputy County Attorney

SUBMITTED BY: Mark Campbell, CFO