

**TRANSIENT LODGING TAX INTERGOVERNMENTAL AGREEMENT**

THIS AGREEMENT entered into by and between Multnomah County, Oregon, (County) and the City of Portland, (City), is pursuant to authority of ORS Chapter 190 for the purpose of providing for City's collection of a portion of County's transient lodging tax.

**FINDINGS**

- a. Each party has legislated an excise tax upon persons renting transient accommodations within its boundaries. County's tax applies throughout the County, including incorporated areas of cities within the County.
- b. Effective October 1, 1989, County and City entered into an Intergovernmental Agreement (IGA) for collection of a 3% transient lodging tax surcharge imposed under County Ordinance 488 (Multnomah County Code (MCC) §11.401(D)).
- c. County Ordinance 941 (MCC 11.401(E)) effective April 1, 2000, imposed a 2.5% transient lodging tax surcharge in accordance with the Visitors Facilities Intergovernmental Agreement dated January 31, 2001, entered into by County, City and Metro.
- d. The City is willing and able to collect for County, within the incorporated limits of the city, all taxes assessed against transient lodgers under County Ordinances 488 and 941.
- e. The parties recognize a mutual benefit apart from any compensation to either party through establishment of the funds created under County Ordinances 488 and 941 and the Visitors Facilities Intergovernmental Agreement, and to that end, pledge their cooperation to implement this agreement.

**AGREEMENT**

1. The City will continue to collect taxes on behalf of the County at the rate established by County law, less any allowance retained by the operator under law for reimbursement for expenses for collecting the tax, in the manner and for the periods prescribed in this agreement.
2. County taxes collected by City shall be delivered to the County not later than the 3rd month following the close of each calendar Quarterly period. City shall be entitled to no compensation for its service and will bear the cost of performing its function under this agreement except as provided in Section 3, below. City shall remit an additional amount equal to interest earnings on the County's tax receipts based on the City's internal allocation used for its own funds.
3. The City shall, in addition, otherwise implement on the County's behalf the provisions of County Code Subsection 11.400 through 11.499 and shall pursue collection of all County delinquent transient lodging taxes through processes available under County Code or City Code. Unless the County is otherwise explicitly informed by the City's Revenue Bureau prior to its commencement of collection efforts for a particular tax delinquency, the City shall bear any costs associated with collection of County taxes, including costs associated with hearings and litigation which the County may otherwise be obligated to pay.

The City shall obtain written consent from the County to commence any collection effort in which the City will not bear the costs associated with collection of County taxes. In the event the City prevails in a collection action on behalf of the County, the City may first apply any funds collected for the County in the particular action to recover such costs associated with that particular delinquency action, remitting the remainder to the County. However, unless otherwise agreed, County shall be responsible to defend any claim or litigation involving legal challenges to the County's tax or any part thereof.

4. The City shall process petitions for redetermination or appeals directed at County collections. Should the County receive a petition for redetermination, the request shall be forwarded to the City for processing under the redetermination and appeals procedures of the City Code. Any appeal to the County Board shall be forwarded to the City for processing under the administrative appeal procedures of the City Code. The County will transmit any petition or notice of appeal together with the file of the appealed matter, to the Director of the Revenue Bureau within ten business days of receipt of the petition or notice of appeal.
5. The term of this agreement shall be from the last date of signing hereof and until terminated by either party upon three months' prior written notice. In the event of termination, City will provide County with those records that are necessary for County to commence collecting its tax.

MULTNOMAH COUNTY, OREGON

CITY OF PORTLAND

By

Jeff Cogen, Chair

By

Sam Adams, Mayor

Date:

Date:

Reviewed:

County Attorney

For Multnomah County, Oregon

Approved as to form:

**APPROVED AS TO FORM**

*Terence L. Thatchum*

By

Jacqueline A. Weber, Deputy County Attorney

Terence L. Thatchum, Deputy City Attorney, Portland, Oregon