

Exhibit A.1 – City of Portland Code Chapter 17.105

Portland City Code Title 17 Public Improvements

Chapter 17.105 Motor Vehicle Fuel Tax

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17.105.010 Tax Imposed.

A Motor Vehicle Fuel Tax is hereby imposed on every ~~Dealer or Seller~~ Dealer, Seller, or User. The tax imposed shall be paid monthly to the City. The Tax Administrator is authorized to exercise all supervisory and administrative powers with regard to the enforcement, collection and administration of the Motor Vehicle Fuel Tax, including all powers specified in ORS 319.010 to 319.430, and ORS 310.510 to 310.990.

17.105.015 Temporary Tax of Four Years.

This Chapter will be in full force and effect upon enactment. The Motor Vehicle Fuel Tax

established in Section 17.105.045 shall be imposed beginning on the tax implementation date established by the Tax Administrator and shall sunset four years after the tax implementation date. The tax implementation date shall not be earlier than September 1, 2016. The Tax Administrator is authorized to collect amounts receivable under this Chapter for taxes and penalties accrued prior to the termination of the Motor Vehicle Fuel Tax.

17.105.020 Use of Tax Revenues.

- A. For the purpose of this Section, Motor Vehicles Fuel Tax net revenues means the revenue from the tax and penalties imposed by this Chapter remaining after interest, collection, administrative, other costs, refunds, and credits are deducted from Motor Vehicle Fuel Tax revenues.
- B. The City shall use Motor Vehicles Fuel Tax net revenues only for construction, reconstruction, improvement, repair, maintenance, operation and use of public Highways, roads and streets as described in the Oregon Constitution, Article IX, Section 3a.
- C. The type of projects to be completed will be those approved and undertaken out of the Street Repair and Traffic Safety Program, and will include but not be limited to projects in the following categories:
 - 1. Street Repair
 - 2. Safe Routes to Schools
 - 3. Sidewalk Completion
 - 4. High Crash Corridor Safety Improvements
 - 5. Reducing Bicycle/Car conflicts
 - 6. Intersection Safety Improvements

17.105.025 Definitions.

As used in this Chapter, unless the context requires otherwise, the following words and phrases shall mean:

- A. **City** means the City of Portland.
- B. **Dealer** means any Person who:
 - 1. Imports or causes to be imported Motor Vehicle Fuel or Use Fuel for sale, use or Distribution in the city, but Dealer does not include any Person who imports into the city Motor Vehicle Fuel or Use Fuel in quantities of 500 gallons or less purchased from a supplier who is licensed as a Dealer hereunder if that Dealer assumes liability for the payment of the applicable Motor Vehicle Fuel Tax to the City and Dealer does not include terminal storage facilities; or
 - 2. Produces, refines, manufactures or compounds Motor Vehicle Fuel or Use Fuel in the city for use, Distribution or sale in the city; or
 - 3. Acquires in the city for sale, use or Distribution in the city Motor Vehicle Fuel or Use Fuel with respect to which there has been no Motor Vehicle Fuel Tax previously incurred.
- C. **Distribution.** In addition to its ordinary meaning, the delivery of Motor Vehicle Fuel by a Dealer or Seller to any Service Station or into any tank, storage facility or series of tanks or storage facilities connected by pipelines. Use Fuel is withdrawn directly for sale or for delivery into the fuel tanks of Motor Vehicles whether or not the Service Station, tank or

~~storage facility is owned, operated or controlled by the Dealer or Seller. In addition to its ordinary meaning, the delivery of Motor Vehicle Fuel by a Dealer or Seller to any Service Station or into any tank, storage facility or series of tanks for storage facilities connected by pipelines, from which Motor Vehicle Fuel is withdrawn directly for sale or for delivery into the fuel tanks of Motor Vehicles whether or not the Service Station, tank or storage facility is owned, operated or controlled by the Dealer or Seller.~~

D. **Highway** means every way, thoroughfare and place of whatever nature, open for use of the public for the purpose of vehicular travel.

E. **Motor Vehicle** means all vehicles, engines or machines, movable or immovable, operated or propelled by the use of Motor Vehicle Fuel.

F. **Motor Vehicle Fuel** includes gasoline, ~~diesel~~, mogas, methanol and any other flammable or combustible gas or liquid, by whatever name such gasoline, mogas, methanol, gas or liquid is known or sold, usable as fuel for the operation of Motor Vehicles, except gas, ~~diesel~~, mogas, methanol or liquid, the chief use of which, as determined by the Tax Administrator, is for purposes other than the propulsion of Motor Vehicles upon the Highways.

G. Motor Vehicle Fuel Tax means the tax imposed on Motor Vehicle Fuel and Use Fuel in this Chapter.

~~G.H.~~ **Person** means any natural Person, association, firm, partnership, corporation, joint venture or other business entity.

H.I. Seller means

1. A person that sells Motor Vehicle Fuel or Use Fuel to a user of vehicles; or
2. If the Motor Vehicle Fuel or Use Fuel is dispensed at a non-retail facility, the person that owns the users accounts and bills the users for Motor Vehicle Fuel or Use Fuel purchased at a non-retail facility.

~~H.J.~~ **Service Station** means any place operated for the purpose of retailing and delivering Motor Vehicle Fuel or Use Fuel into the fuel tanks of Motor Vehicles.

~~H.K.~~ **Street Repair and Traffic Safety Program** means the City of Portland program in the Transportation Operating Fund where Motor Vehicle Fuel Tax net revenue pursuant to this chapter is deposited and street repair and traffic safety expenditures are recorded.

~~H.L.~~ **Terminal Storage Facility** means any fuel storage facility that has marine or pipeline access.

~~H.M.~~ **Tax Administrator** means the City Council, the City Council's designees, or any Person or entity with whom the City Council contracts to implement the Motor Vehicle Fuel Tax program or a portion thereof.

N. Use Fuel means any combustible gas or material of a kind used for the generation of power to propel a Motor Vehicle on the Highways except Motor Vehicle Fuel as defined in subsection 17.105.025 F. above.

O. **User** means the Person required to obtain a User's License as required in ORS 319.550.

P. User's License means the license required in ORS 319.550.

~~M.Q.~~ **Weight Receipt** means a receipt issued by the Oregon Department of Transportation, stating the combined weight of each self-propelled or motor-driven vehicle.

17.105.030 License Requirements.

No Dealer, ~~or Seller~~ or User shall sell, use, or distribute any Motor Vehicle Fuel or Use Fuel until he/she ~~has~~ they have secured a Dealer's, ~~or Seller's~~, or User's license as required herein.

17.105.035 License Applications and Issuance.

- A. Every Person, who is a Dealer or Seller of Motor Vehicle Fuel in the City of Portland, shall make application to the Tax Administrator for a license authorizing such Person to engage in business as a Dealer or Seller in the City of Portland. Every Person who is required to have the User's License pursuant to ORS 319.550 shall make application to the Tax Administrator for a license authorizing such Person to use fuel in the City of Portland.
- B. Applications for the license shall be made on forms prescribed by the Tax Administrator.
- C. Applications shall include, among other items as may be required by the Tax Administrator:
1. The business name under which the applicant transacts business.
 2. The address of applicant's principal place of business and location of distributing stations in and within three miles of the city.
 3. The name and address of the managing agent, the names and addresses of the several Persons constituting the firm or partnership or, if a corporation, the name under which the corporation is authorized to transact business and the names and addresses of its principal officers and registered agent, as well as primary transport carrier.
- D. If an application for a ~~Motor Vehicle Fuel-Dealer's license, or Seller's license~~ or User's License is complete and accepted for filing, the Tax Administrator shall issue to the Dealer, ~~or Seller~~ or User a license in such form as the Tax Administrator may prescribe to transact business in the city. A license issued hereunder is not assignable, and is valid only for the Dealer, ~~or Seller,~~ or User in whose name it is issued.
- E. The Tax Administrator shall retain all completed applications together with a record of all licensed Dealers, ~~and Sellers~~ and Users.

17.105.040 Failure to Secure License.

- A. If a Dealer, ~~or Seller~~ or User sells, distributes, or uses any Motor Vehicle Fuel or Use Fuel without first filing the application and obtaining the license required by Section 17.105.035, the Motor Vehicle Fuel Tax on all Motor Vehicle Fuel or Use Fuel sold, distributed or used by that Dealer, ~~or Seller~~ or User shall be immediately due and payable.
- B. The Tax Administrator shall determine, from as many available sources as the Tax Administrator determines reasonable, the amount of tax due, shall assess the Dealer, ~~or Seller~~ or User for the tax due together with a penalty of 100 percent of the tax. In any suit or proceeding to collect the tax or penalty or both, the assessment shall be prima facie evidence that the Dealer, ~~or Seller~~ or User therein named is indebted to the City in the amount of the tax and penalty stated.
- C. Any tax or penalty assessed pursuant to this Section may be collected in the manner prescribed in Section 17.105.095 with reference to delinquency in payment of the fee or by an action at law.
- D. In the event any suit or action is instituted to enforce this Section, if the City is the prevailing party, the City shall be entitled to recover from the Person sued

reasonable attorney's fees at trial or upon appeal of such suit or action, in addition to all other sums provided by law.

17.105.045 Amount and Payment of Tax.

In addition to any fees or taxes otherwise provided for by law, every Dealer, ~~or Seller~~ or User engaging in the sale, use or Distribution of Motor Vehicle Fuel or Use Fuel shall:

A. Not later than the 25th day of each calendar month, submit a report to the Tax Administrator on forms prescribed by the Tax Administrator of all Motor Vehicle Fuel sold, used or distributed by him/her in the city as well as all such fuel sold, used or distributed in the city by a purchaser thereof upon which sale, use or Distribution the Dealer or Seller has assumed liability for the applicable Motor Vehicle Fuel Tax during the preceding calendar month.

B. Except as provided in ORS 319.690 and ORS 319.692, not later than the 20th day of each calendar month, submit a report to the Tax Administrator on forms prescribed by the Tax Administrator of all Use Fuel sold, used or distributed by him/her in the city as well as all such fuel sold, used or distributed in the city by a purchaser thereof upon which sale, use or Distribution the Dealer or Seller has assumed liability for the applicable Motor Vehicle Fuel Tax during the preceding calendar month.

~~B.C.~~ Pay a Motor Vehicle Fuel Tax computed on the basis of ten cents per gallon of such Motor Vehicle Fuel or Use Fuel so sold, used or distributed as shown by such statement in the manner and within the time provided in this Code or Administrative Rules promulgated in accordance with this Chapter.

17.105.050 Revocation of License.

A. The Tax Administrator may revoke the license of any ~~Dealer or Seller~~ Dealer, Seller, or User who fails to comply with any provision of this Chapter. The Tax Administrator shall mail, by certified mail addressed to the Dealer, ~~or Seller~~ or User at ~~his/her~~ their last known address appearing in the files of the Tax Administrator, a notice of intent to revoke. The notice of revocation shall provide the reason(s) for revocation which include, but are not limited to, failure to register for a license, failure to remit the tax, failure to file required reports or any information as required by the Tax Administrator, or failure to pay any penalty or interest assessments.

B. A Dealer, ~~or Seller~~ or User has the right to protest a notice of revocation to the Tax Administrator in writing within 14 days. The Tax Administrator must forward the appeal, including the reasons for the determination, to the Business License Appeals Board within 30 days. The Tax Administrator may prescribe by Administrative Rule procedures for the protest and appeal of license revocations. The license revocation shall become effective when the local protest and appeal process provided in Administrative Rules is completed and a final decision has been issued.

17.105.055 Cancellation of License.

- A. The Tax Administrator may, upon written request of a Dealer, ~~or Seller,~~ or User, cancel a license issued to that Dealer, ~~or Seller,~~ or User. The Tax Administrator shall, upon approving the Dealer's, ~~Seller's~~ or User's request for cancellation, set a date not later than 30 days after receipt of the written request, after which the license shall no longer be effective.
- B. The Tax Administrator may, after 30 days' notice has been mailed to the last known address of the Dealer, ~~or Seller,~~ or User, cancel the license of Dealer, ~~or Seller,~~ or User upon finding that the Dealer, ~~or Seller,~~ or User is no longer engaged in the business of a Dealer, ~~or Seller,~~ or User.

17.105.060 Remedies Cumulative.

Except as otherwise provided in Sections 17.105.095 and 17.105.105, the remedies provided in Sections 17.105.040, 17.105.050, and 17.105.055 are cumulative. No action taken pursuant to those sections shall relieve any Person from the penalty provisions of this Code.

17.105.065 Billing Purchasers.

Dealers in Motor Vehicle Fuel or Use Fuel shall render bills to all purchasers of Motor Vehicle Fuel or Use Fuel. The bills shall separately state and describe the different products sold or shipped thereunder and shall be serially numbered except where other sales invoice controls acceptable to the Tax Administrator are maintained.

17.105.070 Failure to Provide Invoice or Delivery Tag.

No Person shall receive and accept Motor Vehicle Fuel or Use Fuel from any Dealer, or pay for the same, or sell or offer the Motor Vehicle Fuel or Use Fuel for sale, unless the Motor Vehicle Fuel or Use Fuel is accompanied by an invoice or delivery tag showing the date upon which Motor Vehicle Fuel or Use Fuel was delivered, purchased or sold and the name of the Dealer in Motor Vehicle Fuel or Use Fuel.

17.105.075 Transporting Motor Vehicle Fuel or Use Fuel in Bulk.

Every Person operating any conveyance for the purpose of hauling, transporting or delivering Motor Vehicle Fuel or Use Fuel in bulk shall, before entering upon the public Highways of the city with such conveyance, have and possess during the entire time of the hauling or transporting of such Motor Vehicle Fuel or Use Fuel, an invoice, bill of sale or other written statement showing the number of gallons, the true name and address of the seller or consignor, and the true name and address of the buyer or consignee, if any, of the same. The Person hauling such Motor Vehicle Fuel or Use Fuel shall, at the request of any officer authorized by law to inquire into or investigate such matters, produce and offer for inspection the invoice, bill of sale or other statement.

17.105.080 Exemption of Weight Receipt Holders.

~~Motor Vehicle Use Fuel~~ sold to holders of a Weight Receipt shall not be charged the ~~Motor Vehicle Use Fuel~~ Tax.

17.105.085 Exemption of Export Fuel.

- A. The Motor Vehicle Fuel Tax imposed by Section 17.105.010 shall not be imposed on Motor Vehicle Fuel or Use Fuel:
1. Exported from the city by a Dealer; or
 2. Sold by a Dealer for export by the purchaser to an area or areas outside the city in containers other than the fuel tank of a Motor Vehicle, but every Dealer shall be required to report such exports and sales to the city in such detail as may be required
- B. In support of any exemption from Motor Vehicle Fuel Taxes claimed under this Section other than in the case of stock transfers or deliveries in the Dealer's own equipment, every Dealer must execute and file with the Tax Administrator an export certificate in such form as shall be prescribed, prepared and furnished by the Tax Administrator, containing a statement, made by some Person having actual knowledge of the fact of such exportation, that the Motor Vehicle Fuel or Use Fuel has been exported from the city, and giving such details with reference to such shipment as the Tax Administrator may require. The Tax Administrator may demand of any Dealer such additional data as is deemed necessary in support of any such certificate, and failure to supply such data will constitute a waiver of all right to exemption claimed by virtue of such certificate. The Tax Administrator may, in a case where the Tax Administrator believes no useful purpose would be served by filing of an export certificate, waive the filing of the certificate. Any Motor Vehicle Fuel or Use Fuel carried from the city in the fuel tank of a Motor Vehicle shall not be considered as exported from the city.
- C. No Person shall, through false statement, trick or device, or otherwise, obtain Motor Vehicle Fuel for export as to which the Motor Vehicle Fuel Tax has not been paid and fail to export the same, or any portion thereof, or cause the Motor Vehicle Fuel or any portion thereof not to be exported, or divert or cause to be diverted the Motor Vehicle Fuel or any portion thereof to be used, distributed or sold in the city and fail to notify the Tax Administrator and the Dealer from whom the Motor Vehicle Fuel was originally purchased of ~~his/her~~ their act.
- D. No Dealer, Seller, User, or other Person shall conspire with any Person to withhold from export, or divert from export or to return Motor Vehicle Fuel or Use Fuel to the city for sale or use so as to avoid any of the fees imposed herein.
- E. In support of any exemption from taxes on account of sales of Motor Vehicle Fuel or Use Fuel for export by the purchaser, the Dealer shall retain in ~~his/her~~ their files for at least three years, an export certificate executed by the purchaser in such form and containing such information as is prescribed by the Tax Administrator. This certificate shall be prima facie evidence of the exportation of the Motor Vehicle Fuel or Use Fuel to which it applies only if accepted by the Dealer in good faith.

17.105.090 Exemption of Motor Vehicle Fuel or Use Fuel Sold or Distributed to Dealers.

- A. Notwithstanding 17.105.095 of this Chapter, if the first sale, use or distribution of ~~M~~motor ~~V~~ehicle ~~F~~uel is from one licensed Dealer to another licensed Dealer, the selling or distributing Dealer is not required to pay the Motor Vehicle Fuel Tax imposed in this Chapter. When the purchasing or receiving Dealer first sells, uses or distributes the fuel, that Dealer shall pay the Motor Vehicle Fuel Tax regardless of whether the sale, use or

distribution is to another licensed Dealer.

- B. The Seller of Use Fuel shall collect the Motor Vehicle Fuel Tax at the time the fuel is dispensed or placed for a price into a receptacle on a motor vehicle, from which receptacle the fuel is supplied to propel the vehicle, unless one of the following situations applies:
1. The vehicle into which the Seller delivers or places the fuel bears a valid permit or users emblem issued by the Department of Transportation in accordance with Section 17.105.080.
 2. The fuel is dispensed at a nonretail facility, in which case the Seller shall collect any tax owed at the same time the seller collects the purchase price from the person to whom the fuel was dispensed at the nonretail facility. A Seller is not required to collect the tax under this paragraph from a person who certifies to the Seller that the use of the fuel is exempt from the tax imposed under this Chapter.
 3. A cardlock card is used for purchase of the fuel at an attended portion of a retail facility equipped with a cardlock card reader, in which case the cardlock card issuer licensed in this state is responsible for collecting and remitting the tax unless the person making the purchase certifies to the seller that the use of the fuel is exempt from the tax imposed under this Chapter.
- C. The holder of a User's License shall collect the Motor Vehicle Fuels Tax as provided in ORS 319.510 through ORS 319.880.
- D. A Dealer who renders monthly statements to the Tax Administrator as required by this Chapter shall show separately the number of gallons of Motor Vehicle Fuel sold or delivered to Dealers.
- E. A Seller who renders monthly statements to the Tax Administrator as required by this Chapter shall show separately the number of gallons of Use Fuel sold or delivered.

17.105.095 Payment of Tax and Delinquency.

- A. The Motor Vehicle Fuel Tax imposed by this Chapter shall be paid to the Tax Administrator ~~on or before the 25th day of each month pursuant to~~ Section 17.105.045.
- B. Except as provided in Subsections 17.105.095DC. and F., if payment of the tax on Motor Vehicle Fuel ~~Tax~~ is not paid as required by Subsection 17.105.095A., a penalty of 1 percent of such tax shall be assessed and be immediately due and payable.
- C. Except as provided in Subsections 17.105.095D. and F., if payment of the tax on Use Fuel is not paid as required by Subsection 17.105.095A., a penalty of 10 percent of such tax shall be assessed and be immediately due and payable.
- ~~C.~~D. Except as provided in Subsection 17.105.095F., if the payment of the tax and penalty in Subsection 17.105.095B., if any, is not made on or before the 1st day of the next month following that month in which payment is due, a further penalty of 10 percent of the tax shall be assessed. Said penalty shall be in addition to the penalty provided for in Subsection 17.105.095B. and shall be immediately due and payable.
- ~~D.~~E. If the Motor Vehicle Fuel Tax imposed by this Chapter is not paid as required by Subsection 17.105.095A., interest shall be charged at the rate of .0329 percent per day until the tax, interest and penalties have been paid in full.
- ~~E.~~F. Penalties imposed by this Section shall not apply if a penalty has been assessed and

paid pursuant to Section 17.105.040. The Tax Administrator may for good cause shown waive any penalties assessed under this Section.

~~F.G.~~ If any Person fails to pay the Motor Vehicle Fuel Tax, interest, or any penalty provided for by this Section, the Tax Administrator shall commence and prosecute in any court of competent jurisdiction an action at law to collect the amounts due. Such action may be taken on the sole authority of the Tax Administrator.

~~G.H.~~ In the event any suit or action is instituted to collect the Motor Vehicle Fuel Tax, interest, or any penalty provided for by this Section, if the City is the prevailing party, the City shall be entitled to recover from the Person sued reasonable attorney's fees at trial or upon appeal of such suit or action, in addition to all other sums provided by law.

17.105.100 Monthly Statement of Dealer ~~or~~, Seller or User.

Every Dealer, ~~or~~ Seller or User in Motor Vehicle Fuel or Use Fuel shall provide to the Tax Administrator on or before the date required in 17.105.045 ~~the 25th day of each month~~, on forms prescribed, prepared and furnished by the Tax Administrator, a statement of the number of gallons of Motor Vehicle Fuel or Use Fuel sold, distributed or used by the Dealer, ~~or~~ Seller or User during the preceding calendar month. The statement shall be signed by the Dealer, ~~or~~ Seller or User or the Dealer's, ~~or~~ Seller's or User's agent.

17.105.105 Failure to File Monthly Statement.

If a Dealer, ~~or~~ Seller or User fails to file any statement required by Section, the Tax Administrator shall determine from as many available sources as the Tax Administrator determines reasonable the amount of Motor Vehicle Fuel or Use Fuel sold, distributed or used by such Dealer, ~~or~~ Seller or User for the period unreported, and such determination shall in any proceeding be prima facie evidence of the amount of fuel sold, distributed or used. The Tax Administrator shall assess the ~~Dealer or Seller~~ Dealer, Seller or User for the Motor Vehicle Fuel Tax upon the amount determined, adding a penalty of 10 percent of the tax for non-reporting. The penalty shall be cumulative to other penalties provided in this Code.

17.105.106 Refunds.

Refunds on the Motor Vehicle Fuel Tax will be made pursuant to any refund provisions of Chapter 319 of the Oregon Revised Statutes, including but not limited to ORS 319.280, 319.320, and 319.831. Claim forms for refunds may be obtained from the Tax Administrator's office

17.105.110 Examinations and Investigations

The Tax Administrator, or duly authorized agents, may make any examination of accounts, records, stocks, facilities and equipment of Dealers, Sellers, Service Stations, Users and other Persons engaged in storing, selling or distributing Motor Vehicle Fuel or other petroleum product or products within this city, and such other investigations as it considers necessary in carrying out the provisions of this Chapter. If the examinations or investigations disclose that any reports of Dealers, Sellers, Users, or other Persons filed

with the Tax Administrator pursuant to the requirements herein, have shown incorrectly the amount of gallonage of Motor Vehicle Fuel or Use Fuel distributed or the tax accruing thereon, the Tax Administrator may make such changes in subsequent reports and payments of such Dealers, Sellers, Users, or other Persons, or may make such refund or credit, as may be necessary to correct the errors disclosed by its examinations or investigation. The Dealer, ~~or Seller~~ or User shall reimburse the City for the reasonable costs of the examination or investigation if the action discloses that the Dealer, ~~or Seller~~ or User paid 95 percent or less of the tax owing for the period of the examination or investigation. In the event that such an examination or investigation results in an assessment by and an additional payment due to the City, such additional payment shall be subject to interest at the rate of .0329 percent per day from the date the original tax payment was due.

17.105.115 Limitation on Credit for or Refund of Overpayment and on Assessment of Additional Tax.

- A. Except as otherwise provided in this Code, any credit for erroneous overpayment of tax made by a Dealer, ~~or Seller~~ or User taken on a subsequent return or any claim for refund of tax erroneously overpaid filed by a Dealer, ~~or Seller~~ or User must be taken or filed within three years after the date on which the overpayment was made to the City.
- B. Except in the case of a fraudulent report or failure to make a report, every notice of additional tax proposed to be assessed under this Code shall be served on Dealers, ~~and Sellers~~ and Users within three years from the date upon which such additional taxes become due or were paid, whichever is later, and shall be subject to penalty as provided in Section 17.105.095.
- C. In the case of the filing of a false or fraudulent report, a failure to file a required report, or willful refusal to remit the tax, an assessment may be made, or a proceeding for the collection of such assessment may be commenced, at any time.

17.105.120 Examining Books and Accounts of Carriers of Motor Vehicle Fuel or Use Fuel.

The Tax Administrator or duly authorized agents of the Tax Administrator may at any time during normal business hours examine the books and accounts of any carrier of Motor Vehicle Fuel or Use Fuel operating within the city for the purpose of enforcing the provisions of this Code.

17.105.125 Records to be Kept by Dealers, ~~and Sellers~~ and Users.

Every Dealer, ~~and Seller~~ and User of ~~in~~ Motor Vehicle Fuel or Use Fuel shall keep a record in such form as may be prescribed or approved by the Tax Administrator of all purchases, receipts, sales and Distribution of Motor Vehicle Fuel or Use Fuel. The records shall include copies of all invoices or bills of all such sales and shall at all times during the business hours of the day be subject to inspection by the Tax Administrator or authorized officers or agents of the Tax Administrator.

17.105.130 Records to be Kept Three Years.

Every Dealer, ~~and Seller~~ and User shall maintain and keep, for a period of 3 years and 6 months, all records of Motor Vehicle Fuel or Use Fuel used, sold and distributed within the city by such Dealer, ~~or Seller;~~ or User, together with stock records, invoices, bills of lading and other pertinent papers as may be required by the Tax Administrator. In the event such records are not kept within the state of Oregon, the Dealer, ~~or Seller~~ or User shall reimburse the Tax Administrator for all travel, lodging, and related expenses incurred by the Tax Administrator in examining such records. The amount of such expenses shall be assessed in addition to the tax imposed by Section 17.105.010.

17.105.135 Citizen Oversight Committee; Annual Audits.

- A. The City will appoint a citizen oversight committee that is representative of the city's diverse communities to ensure the Motor Vehicle Fuel Tax is being implemented as required, to monitor revenues and review expenditures made, and to report their findings in a public record to the City Council on an annual basis. The committee will be comprised of a minimum of 8 and a maximum of 20 members.
- B. The use of Motor Vehicle Fuel Tax net revenues will be audited annually.

17.105.140 Chapter Effective If Passed.

Chapter 17.105 of this Code does not take effect unless Measure 26-173 is approved by the people according to elections results for the election held in the city on May 17, 2016.

17.105.145 Administrative Rules

The Tax Administrator has authority to promulgate administrative rules in accordance with this Chapter which shall have the same force and effect as any other provision of Chapter 17.105.