

ORDINANCE No. 188702

Authorize an Intergovernmental Agreement with the City of Gresham and Multnomah County for the City of Portland to conduct transient lodging tax audits on Gresham and Multnomah County's behalf (Ordinance)

The City of Portland ordains:

Section 1. The Council finds:

1. The City of Portland, the City of Gresham and Multnomah County have legislated a tax upon persons renting transient accommodations (i.e., hotels) within their boundaries. The structure and administration of each jurisdiction's tax is substantially identical.
2. The Revenue Division of the City of Portland Bureau of Revenue and Financial Services has a full-time position dedicated to auditing the transient lodging tax returns submitted by Portland hotels and similar establishments. The efforts of this position ensure that hotels are compliant with the applicable transient lodging tax laws.
3. The Revenue Division will audit approximately five hotels within the City of Gresham. All of these hotels would also be within Multnomah County. These additional audits will not have a significant impact on the Revenue Division's schedule to audit Portland hotels.
4. Gresham and Multnomah County have identified a need for audit services, but at this time there is not enough workload to justify adding a dedicated position. It has been determined that these services could be performed more efficiently by individuals who conduct these audits as a regular part of their job.
5. The parties recognize a mutual benefit in establishing an agreement for Portland to provide these services on behalf of Gresham and Multnomah County.

NOW, THEREFORE, The Council directs:

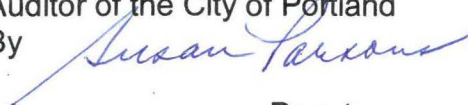
- a. That the Mayor is authorized and directed to execute on behalf of the City an intergovernmental agreement with the City of Gresham and Multnomah County substantially similar to the one attached to this ordinance as Exhibit A.

Passed by the Council: DEC 06 2017

Mayor Ted Wheeler
Prepared by: Scott Karter
Date Prepared: November 6, 2017

Mary Hull Caballero
Auditor of the City of Portland

By



Deputy

1250 = 1293 =

140

Agenda No. **188702**
ORDINANCE NO.
 Title

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INTRODUCED BY Commissioner/Auditor: Ted Wheeler	CLERK USE: DATE FILED <u>NOV 20 2017</u>
COMMISSIONER APPROVAL Mayor—Finance and Administration <u>Hales</u> Position 1/Utilities - Fritz Position 2/Works - Fish Position 3/Affairs - Saltzman Position 4/Safety - Novick	Mary Hull Caballero Auditor of the City of Portland By: <u><i>Russell Persons</i></u> Deputy
BUREAU APPROVAL Bureau: OMF/BRFS/Revenue CAO: Tom Rinehart CFO, Bureau Head: Kenneth L. Rust Division Head: Thomas W. Lannom	ACTION TAKEN: NOV 29 2017 PASSED TO SECOND READING DEC 06 2017 9:30 A.M.
Prepared by: Scott Karter Date Prepared: November 6, 2017	
Impact Statement Completed <input checked="" type="checkbox"/> Amends Budget <input type="checkbox"/>	
Portland Policy Document If "Yes" requires City Policy paragraph stated in document. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
City Auditor Office Approval: required for Code Ordinances	
City Attorney Approval: required for contract, code, easement, franchise, comp plan, charter	
Council Meeting Date 11/29/17	

AGENDA	FOUR-FIFTHS AGENDA	COMMISSIONERS VOTED AS FOLLOWS:	
TIME CERTAIN <input type="checkbox"/> Start time: _____ Total amount of time needed: _____ (for presentation, testimony and discussion)		YEAS	NAYS
CONSENT <input checked="" type="checkbox"/>	1. Fritz	1. Fritz	✓
REGULAR <input type="checkbox"/>	2. Fish	2. Fish	✓
Total amount of time needed: _____ (for presentation, testimony and discussion)	3. Saltzman	3. Saltzman	✓
	4. Eudaly	4. Eudaly	_____
	Wheeler	Wheeler	✓