

**LIC-5.01 - Seasonal Business and Payment of Estimated Fees/Taxes - [Printable Version](#)****SEASONAL BUSINESS AND PAYMENT OF ESTIMATED FEES/TAXES**

*Administrative Rules Adopted by Bureau of Licenses Pursuant to Rule-Making Authority*  
ARB-LIC-5.01

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A seasonal business is one which earns seventy percent (70%) or more of its gross income in a period of six successive months or less. A business who is required to make payments under MCC 5.60.520 or PCC 7.02.520 *Quarterly Estimates*, and qualifies as a seasonal business may make quarterly payments timed with the season in which income is generated. To use the seasonal business quarterly payment method, the business must petition and receive approval in advance from the Bureau of Licenses Audit Manager. A petition requesting use of the seasonal business quarterly payment method must be submitted to the Bureau no later than the due date of the 1st quarterly estimated payment required by the codes.

Example: Santa's Workshop, Inc. is a calendar year seasonal business which generates 80% of its income from September to December. A petition requesting the use of the seasonal business quarterly payment method was filed prior to April 15th, and approved by the Bureau. Santa's Workshop has the option to pay quarterly estimates as follows:

1. First quarter payment - \$0
  2. Second quarter payment - \$0
  3. Third quarter payment - 1/4 of estimated fee/tax liability
  4. Fourth quarter payment - Balance due (3/4) of total estimated fee/tax liability
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**REFERENCES**

Portland City Code Section [7.02.530](#).

Multnomah County Code Section [5.60.530](#).

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**HISTORY**

Submitted for inclusion in PPD September 17, 2002.

Originally adopted as Bureau of Licenses Administrative Rule 530.93-1 November 23, 1993.