

ORDINANCE No. 184772

Amend the Transient Lodgings Tax Law to clarify the time period for tax corrections to be made, tax enforcement to occur and to improve the administrative appeal process. (Ordinance; amend Code Chapter 6.04)

The City of Portland ordains:

Section 1. The Council finds:

1. The current code limits the City's ability to enforce its Transient Lodgings Tax Law against persons who fail to comply, including those who do not file returns and can thus avoid detection, and changes to the Code would eliminate this deficiency.
2. Portland's Transient Lodgings Tax Law should be substantially similar to Portland's Business License Law and State of Oregon tax laws regarding the statute of limitations for assessing deficiencies and allowing refund claims on both filed and non-filed returns.
3. For appeals in which the amount in controversy is substantial, it is advisable to make the appeals process more formal by providing for the appointment of an independent Hearings Officer with legal expertise and to establish more detailed hearing procedures.
4. It would be wise to reaffirm and make more explicit the existing obligations of appealing parties to conform to the law prior to pursuing appeals.

NOW, THEREFORE, the Council directs:

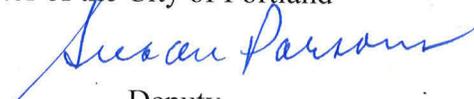
- a. Portland City Code Chapter 6.04 is amended as provided in Attachment A to this Ordinance.

Passed by the Council: JUL 27 2011

Mayor Sam Adams
Prepared by: Terri Williams
Date: April 14, 2011

LaVonne Griffin-Valade
Auditor of the City of Portland

By:


Deputy

Agenda No. **87 184772**
ORDINANCE NO.
 Title

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INTRODUCED BY Commissioner/Auditor: Mayor Adams	CLERK USE: DATE FILED <u>JUL 15 2011</u>
COMMISSIONER APPROVAL Mayor—Finance and Administration - Adams <i>[Signature]</i> Position 1/Utilities - Fritz Position 2/Works - Fish Position 3/Affairs - Saltzman Position 4/Safety - Leonard	LaVonne Griffin-Valade Auditor of the City of Portland By: <u><i>[Signature]</i></u> Deputy
BUREAU APPROVAL Bureau: Revenue Bureau Head: <i>Thomas Lannon</i> <i>qb</i>	ACTION TAKEN: JUL 20 2011 PASSED TO SECOND READING JUL 27 2011 9:30 A.M.
Prepared by: Terri Williams Date Prepared: 6/29/2011	
Financial Impact Statement Completed <input checked="" type="checkbox"/> Amends Budget <input type="checkbox"/> Not Required <input type="checkbox"/>	
Portland Policy Document If "Yes" requires City Policy paragraph stated in document. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Council Meeting Date July 20, 2011	
City Attorney Approval <i>[Signature]</i> <i>TONI</i>	

AGENDA
TIME CERTAIN <input type="checkbox"/> Start time: _____ Total amount of time needed: _____ (for presentation, testimony and discussion)
CONSENT <input type="checkbox"/>
REGULAR <input checked="" type="checkbox"/> Total amount of time needed: 5 minutes (for presentation, testimony and discussion)

FOUR-FIFTHS AGENDA	COMMISSIONERS VOTED AS FOLLOWS:	
	YEAS	NAYS
1. Fritz	1. Fritz <input checked="" type="checkbox"/>	
2. Fish	2. Fish <input checked="" type="checkbox"/>	
3. Saltzman	3. Saltzman <input checked="" type="checkbox"/>	
4. Leonard	4. Leonard <input checked="" type="checkbox"/>	
Adams	Adams <input checked="" type="checkbox"/>	