ORDINANCE No. 185095

*Authorize Intergovernmental Agreement with Multnomah County for the Revenue Bureau to collect Transient Lodging Taxes on behalf of the County within Portland City limits. (Ordinance)

The City of Portland ordains:

Section 1. The Council finds:

- 1. Both the City of Portland and Multnomah County have a transient lodging tax, assessed persons who exercises or is entitled to exercise occupancy for a period of 30 consecutive calendar days or less in transient accommodations within their respective boundaries.
- 2. Since both laws are substantially the same and the taxes are assessed on the same individuals, it is in the best interests of both the City and County to have the administration of the tax done by one jurisdiction where the jurisdictions overlap.
- 3. The City, through the Revenue Bureau, is willing and able to collect the transient lodging taxes for the County, and has been doing so since October 1, 1989.
- 4. The current Intergovernmental Agreement has not been updated since it was passed by both jurisdictions in 1989. This original agreement did not have a set expiration date. The City and County recognize the need to update the agreement to reflect needed clarifications in its terms, especially regarding administrative procedures and allocation of costs incurred for collection efforts by the City on the County's behalf.

NOW, THEREFORE, the Council directs:

a. The Mayor is authorized and directed to execute on behalf of the City an Intergovernmental Agreement with the County substantially similar to that attached to this ordinance as Exhibit A.

Section 2. The Council declares that an emergency exists because a delay will result in the Revenue Bureau not being able to conduct needed enforcement actions on behalf of both the City and County, resulting in lost revenues to both jurisdictions

Passed by the Council: JAN 11 2012

Mayor Sam Adams

Prepared by: Terri Williams

Date: December 22, 2011

LaVonne Griffin-Valade

Auditor of the City of Portland Susan Pausons Deputy

By:

Agenda No.
ORDINANCE NO.

185095

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Title

*Amend Intergovernmental Agreement with Multnomah County for the Revenue Bureau to collect Transient Lodging Taxes on behalf of the County within Portland City limits. (Ordinance)

INTRODUCED BY Commissioner/Auditor: Mayor Adams	CLERK USE: DATE FILEDJAN 0 6 2012
COMMISSIONER APPROVAL Mayor—Finance and Administration - Adams	LaVonne Griffin-Valade Auditor of the City of Portland
Position 1/Utilities - Fritz Position 2/Works - Fish	By: Deputy
Position 3/Affairs - Saltzman Position 4/Safety - Leonard	ACTION TAKEN:
Bureau: Revenue Bureau Head: Thomas W. Lannom	
Prepared by: Terri Williams Date Prepared: 12/23/2011	
Financial Impact Statement Completed Amends Budget Not Required	
Portland Policy Document If "Yes" requires City Policy paragraph stated in document. Yes No \	
Council Meeting Date January 11, 2012	
City Attorney Approval	

AGENDA					
TIME CERTAIN Start time:					
Total amount of time needed:(for presentation, testimony and discussion)					
<u>CONSENT</u> ⊠					
REGULAR Total amount of time needed: (for presentation, testimony and discussion)					

FOUR-FIFTHS AGENDA	COMMIȘSIONERS VOTED AS FOLLOWS:				
		YEAS	NAYS		
1. Fritz	1. Fritz				
2. Fish	2. Fish				
3. Saltzman	3. Saltzman				
4. Leonard	4. Leonard				
Adams	Adams				