

**ORDINANCE No. 186134**

\* Authorize an Intergovernmental Agreement with Multnomah County for the Revenue Bureau to administer the Multnomah County Business Income Tax (Ordinance)

The City of Portland ordains:

Section 1. The Council finds:

1. Both the City of Portland and Multnomah County have a business income tax, assessed on businesses within their respective boundaries. These programs use similar definitions and calculation methodology.
2. Administration of the two programs by one jurisdiction saves businesses preparation time and money, taxpayer dollars for administration costs and retains control of the programs at the local level.
3. The Revenue Bureau has been administering the County's business income tax program since 1993 when the City and County aligned their respective codes and determined that joint administration was cost effective for both jurisdictions and efficient for businesses required to comply with both programs.
4. The previous five- (5) year intergovernmental agreement expires on June 30, 2013. The joint administration of the City and County programs has proven beneficial to all parties and both the City and County wish to continue this administrative agreement for another year.

NOW, THEREFORE, the Council directs:

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

Section 2. The Council declares that an emergency exists because a delay will result in the inability for the City to be promptly paid for the administration services currently being provided to Multnomah County or may require the City to stop administering the County business income tax; therefore, this Ordinance shall be in full force and effect from and after its passage by the Council.

Passed by the Council: JUL 03 2013

Mayor Charlie Hales  
Prepared by: Terri Williams  
Date Prepared: June 10, 2013

**LaVonne Griffin-Valade**  
Auditor of the City of Portland

By *Gayla Jennings*  
Deputy

662

J140

Agenda No.  
**ORDINANCE NO. 186134**  
 Title

\* Authorize an Intergovernmental Agreement with Multnomah County for the Revenue Bureau to administer the Multnomah County Business Income Tax (Ordinance)

<b>INTRODUCED BY</b> Commissioner/Auditor: <b>Mayor Charlie Hales</b>	CLERK USE: DATE FILED <u>JUN 28 2013</u>
<b>COMMISSIONER APPROVAL</b> Mayor—Finance and Administration - Hales <i>[Signature]</i>	LaVonne Griffin-Valade Auditor of the City of Portland  <i>[Signature]</i> By: _____ Deputy  <b>ACTION TAKEN:</b>
Position 1/Utilities - Fritz	
Position 2/Works - Fish	
Position 3/Affairs - Saltzman	
Position 4/Safety - Novick	
<b>BUREAU APPROVAL</b>	
Bureau: OMF/Revenue <i>[Signature]</i>	
CAO: Jack D. Graham <i>[Signature]</i>	
Bureau Head: Thomas W. Lannom <i>[Signature]</i>	
Prepared by: Terri Williams Date Prepared: June 10, 2013	
Financial Impact & Public Involvement Statement Completed <input checked="" type="checkbox"/> X 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"/> X	
<b>City Auditor Office Approval:</b> required for Code Ordinances <i>[Signature]</i>	
<b>City Attorney Approval:</b> required for contract, code, easement, franchise, comp plan, charter	
Council Meeting Date 7/3/2013	

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

FOUR-FIFTHS AGENDA	COMMISSIONERS VOTED AS FOLLOWS:		
		YEAS	NAYS
1. Fritz	1. Fritz	✓	
2. Fish	2. Fish	✓	
3. Saltzman	3. Saltzman	✓	
4. Novick	4. Novick	✓	
Hales	Hales	✓	