

ORDINANCE No. 190129

Amend Business License Law Code related to the administration of the Residential Rental Registration Program and housekeeping changes (Ordinance; amend Code Chapter 7.02)

The City of Portland ordains:

Section 1. The Council finds:

1. In July 2018, City Council passed ordinance 189086, creating the Residential Rental Registration Program. The program required all owners of residential rental units in the City to register those units with the Revenue Division beginning in tax year 2018. There was no registration fee for tax year 2018.
2. In August 2019, City Council passed ordinance 189650, enacting a per unit registration fee, beginning in tax year 2019, as a part of the Residential Rental Registration Program. The program is administered, and the fee collected, through the Business License Tax platform.
3. To increase timely compliance and to enable efficient administration, the Residential Rental Registration Fee should be subject to late payment and late filing penalties and interest similar to the Business License Tax.
4. There has been some confusion about what a “Residential Rental Unit” is. Creating a definition of “Residential Rental Unit” will reduce taxpayer confusion and increase compliance.
5. After a review of past participation, the determination was made that including the donation to the Arts Impact Fund (formerly known as Work for Art) on the City Business Income Tax Return as a refund offset was not cost-effective. The Regional Arts and Culture Council (RACC), the administrator of the Arts Impact Fund, was consulted and is aligned with the decision to remove the refund offset from the tax return. In the future, the Revenue Division will prominently provide RACC donation information on the tax return, which is a more appropriate use of City and RACC resources.
6. This Ordinance also includes some housekeeping changes to Code Chapter 7.02 to remove outdated references and terms, provide clarity on net operating loss deductions, and clarify when the form for the Clean Energy Surcharge is due.

NOW, THEREFORE, The Council directs:

- a. City Code Section 7.02 is amended as set forth in the attached EXHIBIT A.

Passed by the Council: September 16, 2020

Mayor Ted Wheeler

Prepared by: Matthew Thorup

Date Prepared: August 19, 2020

Mary Hull Caballero

Auditor of the City of Portland

By *Keelan McClymont*
Deputy

Agenda No. ~~688~~ 731
Item Type: Ordinance No. 190129
Council Meeting Date: September 9, 2020

Title: Amend Business License Law Code related to the administration of the Residential Rental Registration Program and housekeeping changes (Ordinance; amend Code Chapter 7.02)

AGENDA TYPE

Consent

Regular

Time Certain Start Time

Item 1 of 1

Total amount of time needed for presentation, testimony and discussion (Regular and Time Certain Only): N/A (Consent)

INTRODUCED BY: Mayor Ted Wheeler

COMMISSIONER / AUDITOR APPROVAL

Mayor - Finance & Admin. - Wheeler Digitally signed by Mustafa Washington
Date: 2020.09.01 12:27:13 -0700'
 Position 1/ Utilities - Fritz
 Position 2/ Works - Ryan
 Position 3/ Affairs - Hardesty
 Position 4/ Safety - Eudaly
 City Auditor - Hull Caballero

BUREAU APPROVALS

Bureau: OMF/CAO
 OMF/CAO: Tom Rinehart Digitally signed by Tom Rinehart
Date: 2020.08.20 08:13:47 -0700'
 Bureau Approval: Michelle Kirby Digitally signed by Michelle Kirby
Date: 2020.08.19 17:28:58 -0700'

Prepared By: Matthew Thorup
 Date Prepared: August 17, 2020

1) Is a completed Impact Statement attached? Yes

2) Does the item amend the budget? Yes No
 If yes, **Budget Office** Approval

3) Is the item a Code ordinance? Yes No
 If yes, **Auditor Office** Approval DB

4) Is this item a contract (current or future), code, easement, franchise, comp plan or Charter? Yes No
 If yes, **Attorney Office** Approval
 Ken McGair Digitally signed by Ken McGair
Date: 2020.06.27 11:34:56 -0700'

5a) Is item a Portland Policy Document or Administrative Rule? Yes No

5b) If yes, is the City Policy/Admin Rule directive in the ordinance or resolution? Yes No

ACTION TAKEN:

September 9, 2020 Passed to Second Reading September 16, 2020 at 9:30 a.m.
September 16, 2020 Rescheduled to September 16, 2020 at 2:00 p.m.

CLERK USE: DATE FILED 9/1/20

Mary Hull Caballero
Auditor of the City of Portland

By: Keelan McClymont Digitally signed by Keelan McClymont
Date: 2020.09.01 17:18:23 -0700'
Deputy

FOUR-FIFTHS AGENDA

1. Fritz
2. Ryan
3. Hardesty
4. Eudaly
Wheeler

COMMISSIONERS VOTED AS FOLLOWS:

	YEAS	NAYS
1. Fritz	✓	
2. Ryan	✓	
3. Hardesty	✓	
4. Eudaly		
Wheeler	✓	