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# 191011

Ordinance

## Amend Business License Law Code related to administrative and housekeeping changes (amend Code Chapter 7.02)

Passed

The City of Portland ordains:

Section 1. The Council finds:

1. In May 2020 and November 2020, the voters passed Metro’s Supportive Housing Services and Multnomah County’s Preschool for All ballot measures. These measures created a new business income tax for Metro and new personal income taxes for Metro and Multnomah County. Metro and Multnomah County entered into an agreement with the City of Portland to administer these new taxes.
2. With the addition of these new taxes the number of protests and appeals from the Revenue Division’s compliance activities will increase. The provisions around protests and appeals also need to be updated to address changes in communication methods. These changes will allow the Revenue Division to administer Metro, Multnomah County, and the City’s tax programs effectively and efficiently.
3. Adopting the housekeeping changes provide clarity around businesses required to file and pay the Business License Law tax and update a citation to an Oregon Administrative Rule.

NOW, THEREFORE, the Council directs:

- A. City Code Chapter 7.02 is amended as set forth in the attached Exhibit A.

### Documents and Exhibits

[Exhibit A](#) (21.24 Kb)

An ordinance when passed by the Council shall be signed by the Auditor. It shall be carefully filed and preserved in the custody of the Auditor (City Charter Chapter 2 Article 1 Section 2-122)

Passed by Council  
September 28, 2022

### Introduced by

[Mayor Ted Wheeler](#)

### Bureau

[Management and Finance;](#)  
[Revenue and Financial Services;](#)  
[Revenue Division](#)

### Contact

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Monday through Thursday,  
7:30 to 4:30

### Requested Agenda Type

Regular

Changes City Code

Auditor of the City of Portland  
Mary Hull Caballero

## Impact Statement

### Purpose of Proposed Legislation and Background Information

Metro and Multnomah County entered into an agreement with the City of Portland to administer their Supportive Housing Services and Preschool for All income taxes. This expands the scope of the Revenue Division's current appeals board and will increase the number of protests and appeals received. The administrative changes address these issues easing taxpayer's ability to comply and the Revenue Division's ability to administer these taxes.

Additional changes update a citation to an Oregon Administrative Rule and address the imposition of the Business License Law's tax. This provides clarity for taxpayers and the Revenue Division.

### Financial and Budgetary Impacts

The proposed code changes would not have a material impact on City revenue or expenses.

### Community Impacts and Community Involvement

The new taxes will result in an increase in protests to adjustments from compliance activities. It will be difficult to respond to protests with a revised determination or final determination within the 30-day deadline. Additionally, protests are often received with incomplete information requiring follow up that can't be completed within the 30-day deadline.

The Revenue Division's current 30-day deadline can, and in most cases will, be extended by giving taxpayers written notice to that effect. Increasing the Revenue Division's deadline will conserve City resources and allow Revenue Division staff to focus on resolving protests in a reasonably timely manner without impeding its ability to respond to all taxpayers in a timely manner.

The Revenue Division sought community comment on the proposed changes from July 5, 2022, through August 5, 2022 from a broad spectrum of business interests and has considered the feedback received.

### 100% Renewable Goal

The legislation has no direct impacts on this goal.

### Budget Office Financial Impact Analysis

No fiscal impact. Adopting the housekeeping changes provides clarity around businesses required to file and pay the Business License Law tax and update a citation to an Oregon Administrative Rule. With the addition of Metro's Supportive Housing Services and Multnomah County's Preschool for All taxes, the number of protests and appeals from the Revenue Division's compliance activities will increase. The provisions around protests and appeals are

updated to address changes in communication methods. Additional changes update a citation to an Oregon Administrative Rule and address the imposition of the Business License Law's tax. The administrative changes should provide clarity for taxpayers and ease their ability to comply, as well as ease the Revenue Division's ability to administer these taxes.

## Agenda Items

### 773 Time Certain in [September 21, 2022 Council Agenda](#)

Passed to second reading

Passed to second reading September 28, 2022 at 9:30 a.m.

### 811 Regular Agenda in [September 28, 2022 Council Agenda](#)

Passed

Commissioner Jo Ann Hardesty Yea

Commissioner Mingus Mapps Yea

Commissioner Carmen Rubio Yea

Commissioner Dan Ryan Yea

Mayor Ted Wheeler Yea