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191745

Emergency Ordinance

*Amend Business License Law and Arts Education and Access Income Tax Codes to conform confidentiality provisions to State law (amend Code Sections 7.02.230, 7.02.240, replace Code Section 5.73.100 and add Code Section 5.73.120)

Passed

The City of Portland ordains:

Section 1. The Council finds:

1. The 2024 Oregon Legislature passed, and the Governor signed, House Bill 4031 amending ORS 314.835 regarding confidentiality of tax return information. These changes became effective on March 28, 2024.
2. ORS 314.835 contains Oregon's tax return confidentiality law which prohibits sharing any tax return information unless specifically provided in law. As amended by House Bill 4031, ORS 314.835 now applies in the same manner to local governments for the tax returns of certain types of taxes.
3. The intent of House Bill 4031 is to align state and local government treatment of sensitive tax return information.
4. Amending City code per Exhibits A and B will reflect that alignment. It will provide clear guidance to taxpayers, tax professionals, City staff, and others regarding the confidentiality of tax return information. It will also provide clear guidance regarding who tax return information may be shared with, what types of tax return information can be shared, and the purpose for sharing any tax return information.

NOW, THEREFORE, the Council directs:

- A. Portland City Code Sections 7.02.230 and 7.02.240 are amended as shown in Exhibits A.
- B. Portland City Code Section 5.73.100 is replaced and 5.73.120 is added as shown in Exhibit B.

Introduced by

[Mayor Ted Wheeler](#)

Bureau

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

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Requested Agenda Type

Consent

Date and Time Information


Requested Council Date


June 5, 2024

Changes City Code

Section 2. The Council declares that an emergency exists to ensure the City is in compliance with Oregon law; therefore, this Ordinance shall be in full force and effect from and after its passage by the Council.

Documents and Exhibits

 [Exhibit A](https://www.portland.gov/sites/default/files/council-documents/2024/exhibit-a-5-29.pdf) (https://www.portland.gov/sites/default/files/council-documents/2024/exhibit-a-5-29.pdf) 269.08 KB

 [Exhibit B](https://www.portland.gov/sites/default/files/council-documents/2024/exhibit-b-5-29.pdf) (https://www.portland.gov/sites/default/files/council-documents/2024/exhibit-b-5-29.pdf) 251.21 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
June 5, 2024

Auditor of the City of Portland
Simone Rede

Impact Statement

Purpose of Proposed Legislation and Background Information

ORS 314.834 imposes strict confidentiality provisions on every piece of information related to certain state tax returns. It also refers to other statutes, rules, and law that allow, in specific circumstances and with specific persons, the sharing of tax return information. Most notable is ORS 314.840.

The 2024 Oregon Legislature passed, and the Governor signed, House Bill 4031 amending ORS 314.835. The bill's intent and language apply the state's stricter confidentiality provisions to certain local taxes such as the Business License Tax. The bill became effective March 28, 2024.

The purpose of this legislation is to accomplish the alignment between the State's tax return confidentiality provisions and the City's tax return confidentiality provisions. It also clarifies who the City may share tax return information with and the purpose for sharing that information. This legislation is required because of the passage of House Bill 4031.

Financial and Budgetary Impacts

None.

Community Impacts and Community Involvement

This legislation will provide taxpayers with confidence that the City will protect the confidentiality of their tax return information. No outreach was made as House Bill 4031 makes this legislation necessary.

100% Renewable Goal

The legislation has no direct impacts on this goal.

Budget Office Financial Impact Analysis

No fiscal impact. This action aligns code for city-related treatment of tax return information with new state law.

Document History

Item 468 Consent Agenda in [June 5-6, 2024 Council Agenda](https://www.portland.gov/council/agenda/2024/6/5)
(<https://www.portland.gov/council/agenda/2024/6/5>)

City Council

Passed

Commissioner Dan Ryan Yea

Commissioner Rene Gonzalez Yea

Commissioner Mingus Mapps Yea

Commissioner Carmen Rubio Yea

Mayor Ted Wheeler Yea