

AN ORDINANCE amending Ordinance No. 62282 concerning the amount of tax to be paid for utilities which operate on the streets without a franchise, so as to provide that such tax shall not apply in case such utility operate under a permit.

The City of Portland does ordain as follows:

Section 1. Section 1 of Ordinance No. 62282 entitled, "An Ordinance providing that on and after January 1, 1933, any person, firm, co-partnership, association, or corporation privately owning and then operating a public utility and using and/or occupying, in whole or in part, the streets, avenues, lanes, alleys, public highways, public grounds, or public places and continuing to use and/or occupy the same without a franchise shall pay a privilege tax; providing for the privilege tax in other cases; fixing the amount of the privilege tax, the time, manner, and mode of payment; requiring statements of gross earnings; providing against estoppel or waiver; and imposing penalties," passed by the Council March 16, 1932, is hereby amended to read as follows:

Section 1. PRIVILEGE TAX LEVIED. On and after January 1, 1933, any person, firm, co-partnership, association, or corporation privately owning and then operating a public utility and using and/or occupying and continuing to use and/or occupy the whole or any part of the streets, avenues, lanes, alleys, public highways, public grounds, or public places within the corporate limits of the City of Portland without a franchise shall pay a privilege tax for the use and occupancy of the whole or any part of the streets, avenues, lanes, alleys, public highways, public grounds, or public places within the corporate limits of the city. The privilege tax shall be in an amount of 5 per cent of the gross revenue earned by the utility every three months within the corporate limits of the city. The privilege tax shall commence on the 1st day of January, 1933, and shall be due and payable each three months thereafter and so long as the utility continues to operate within the city and to use and/or occupy the whole or any part of the streets,

avenues, lanes, alleys, public highways, public grounds or public places without a franchise. In the event a franchise is granted to any person, firm, co-partnership, association, or corporation to operate a utility that is subject to the privilege tax herein required and the franchise becomes effective then the privilege tax shall cease to apply from the effective date of the franchise, but the franchise holder shall pay the proportionate earned amount of the privilege tax for the then quarterly period, and the privilege tax shall in such cases become immediately due and payable, and if not paid collectible as provided in section 3 of this ordinance. In the event that any such utility shall operate under a permit granted by the City Council and accepted in writing by it, there shall be no tax applicable under this ordinance.

Passed by the Council Aug 24 1939

R. E. Riley  
President of the Council and Acting  
Mayor of the City of Portland.

Attest:

Will E. Gibson  
Auditor of the City of Portland.

8-4-39

By Order of the Council.  
L.E.L.

LEB

Ordinance No. 72806

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Order of Council

THURSDAY

AUG 10 1939

Read 1 & 2 and up for Third Reading  
Aug 24 1939

THE FOLLOWING IS THE OFFICIAL RECORD OF THE ENROLLMENT OF ORDINANCE		
		DAYS
BENNETT		
BOWEN	1	
CLYDE		1
RILEY	1	
CARSON	1	

Filed AUG 26 1939

Will E. Gibson  
Auditor of the City of Portland

By R. S. Ivey  
Deputy