

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

ORDINANCE NO. 1339

Amending MCC Chapter 11.500 – Preschool for All Personal Income Tax to reflect certain code changes for the payment of estimated tax.

(Language ~~stricken~~ is deleted; double underlined language is new.)

The Multnomah County Board of Commissioners Finds:

1. On November 3, 2020, Multnomah County voters approved Ballot Measure 26-214, which authorizes the County to impose a personal income tax to fund universal, tuition-free, voluntary, and high-quality preschool education for every three and four-year-old residing within Multnomah County (the “Preschool for All Program”).
2. The Preschool for All Program personal income tax became effective on January 1, 2021.
3. On January 28, 2021, Ordinance 1293 was approved, establishing sections 11.500 - 11.560 of Multnomah County Code (MCC) Chapter 11, tax code for the Preschool for All Program.
4. On September 5, 2024, Ordinance 1326 was approved, amending certain subsections of MCC § 11.512, which delayed a tax rate increase scheduled for January 1, 2026, to January 2, 2027.
5. As set forth in MCC § 11.546 (Payment of Estimated Tax), every taxfiler with a tax liability of \$1,000 or greater in a tax year must make estimated payments, either through quarterly estimated payments or employer provided withholding of taxfiler wages. This aligns closely with state of Oregon personal income tax requirements.
6. In June 2025, Metro Council approved certain Supportive Housing Services (SHS) income tax code changes including increasing the payment of estimated tax threshold from \$1,000 to \$5,000 beginning in tax year 2026. This change aims to reduce underpayments and gain certain tax administrative efficiencies.
7. In order to maintain tax code conformity with the Metro SHS income tax to facilitate tax administration, the County is proposing to amend MCC § 11.546. The amendment would increase the threshold for estimated payments from \$1,000 to \$5,000, beginning in tax year 2026. The amendment has no fiscal impact.
8. The Division of Finance and Risk Management of the Department of County Management recommends the adoption of this ordinance to the Board of County Commissioners to amend MCC § 11.546. The County has worked closely with the City of Portland Revenue Division and Metro with the intent to implement this amendment uniformly between jurisdictions.

Multnomah County Ordains as Follows:

§ 11.546 – PAYMENT OF ESTIMATED TAX.

(A) Every Taxfiler expecting to have a tax liability of \$1,000 or greater for tax years 2021 to 2025, or \$5,000 or greater for tax years beginning on or after January 1, 2026, must estimate and pay the Taxfiler's tax liability for the current Tax Year as follows:

* * *

FIRST READING: September 18, 2025

SECOND READING AND ADOPTION: September 25, 2025



**BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

Jessica Vega Peterson, Chair

**REVIEWED:
JENNY M. MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON**

By 
William Glasson, Senior County Attorney

SUBMITTED BY: Eric Arellano, CFO