

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

**ORDINANCE NO. 1326**

**Amending MCC Chapter 11.500 – Preschool For All Personal Income Tax to Reflect Certain Administrative Code Changes.**

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

**The Multnomah County Board of Commissioners Finds:**

1. On November 3, 2020, the voters of Multnomah County 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 children 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. The County now wishes to amend certain subsections of MCC § 11.512. The proposed amendments will delay a rate increase scheduled for January 1, 2026, to January 2, 2027.

**Multnomah County Ordains as Follows:**

**§ 11.512 – PERSONAL INCOME TAX.**

(A) A tax of 1.5% is imposed on the entire Oregon taxable income over \$200,000 for joint filers and \$125,000 for single filers on every Resident subject to tax under ORS Chapter 316, and upon that taxable income derived from sources within Multnomah County over \$200,000 if filing jointly and \$125,000 if filing singly of every Nonresident that is subject to tax under ORS Chapter 316. On January 1, 2027, the tax imposed will be increased by 0.8%.

\* \* \*

(D) As allowed by the Multnomah County Home Rule Charter, the Board may adjust the income tax rate to fully fund the Preschool For All Program. A technical team will be convened by the Chair’s Office and will report to the Board before January 1, 2027, with a recommendation regarding the increase in subsection (A) and the future revenue requirements to ensure the Program is fully funded.

FIRST READING:

August 29, 2024

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SECOND READING AND ADOPTION:

September 5, 2024

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BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

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Jessica Vega Pederson, Chair

REVIEWED:

JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By

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William Glasson, Senior County Attorney

**SUBMITTED BY: Eric Arellano, CFO**