

**Department:** County Management

**Program Contact:** Eric Arellano

**Program Offer Type:** Administration

**Program Offer Stage:** As Requested

**Related Programs:**
**Program Characteristics:** One-Time-Only Request, Out of Target

**Executive Summary**

FRM Motor Vehicle Tax Program focuses on the administration and enforcement of the Motor Vehicle Rental Tax (MVRT) charged on the rental of cars and light trucks within the County. The program also addresses possible code changes being considered to generate additional revenue for the General Fund.

**Program Summary**

The Motor Vehicle Rental Tax (MVRT) is charged on the rental of cars and light trucks within the County. It is currently set at a rate of 17% of rental fees. A portion of the tax (2.5%) is passed through to the Visitors Development Fund to support tourist activities. The Treasury staff currently collects and records tax collections. This program will provide additional audit capacity and will focus on identifying taxpayers who potentially should be paying the tax. A limited duration Senior Finance Specialist dedicated to the Motor Vehicle Rental Tax would work to recover its costs in new, ongoing revenue.

**Performance Measures**

Measure Type	Primary Measure	FY18 Actual	FY19 Purchased	FY19 Estimate	FY20 Offer
Output	Delinquent accounts discovered and collected through audit			3	3
Outcome	Recover costs of program with new, ongoing revenue			100%	100%

**Performance Measures Descriptions**

## Legal / Contractual Obligation

Oregon Revised Statutes ORS 294 and 295 (primarily ORS 294.035), Multnomah County Code Chapter 12 (BIT) and Chapter 11.

## Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2019	2019	2020	2020
Personnel	\$0	\$0	\$140,498	\$0
Materials & Supplies	\$0	\$0	\$9,760	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,258</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$150,258</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

Program Revenues				
Taxes	\$0	\$0	\$150,258	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,258</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues.

## Significant Program Changes

Last Year this program was: