

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

**ORDINANCE NO. 1280**

Amending Multnomah County Code Chapter 11 – Revenue and Taxation.

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

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

- a. On December 5, 2019, the County, the City of Portland, and Metro, entered into the Second Amended and Restated Visitor Facilities Intergovernmental Agreement. Changes to portions of Multnomah County Code Chapter 11 are needed to fully implement the agreement.
- b. Ordinance 934, adopted July 29, 1999, amended Chapter 11 to exempt vehicles rented from “car sharing organizations” from the County’s Motor Vehicle Rental Tax. Vehicle rental and transportation options have changed since this exemption was adopted, reducing its impact. Given these changes, the car sharing exemption is not achieving the policy goals it was intended to further.
- c. Periodically, there is a need to amend Multnomah County Code to make technical corrections to address changes in business practices over time, correct typos, reduce ambiguity, and eliminate inconsistent terms.
- d. The first reading for certain revisions to portions of Multnomah County Code §§ 11.202 – 11.420 occurred on January 9, 2020.
- e. At the second reading of those changes on February 13, 2020, Commissioner Sharon Meieran moved to amend portions of Multnomah County Code §§ 11.300 – 11.402 to reflect feedback on the first reading changes received from Metro and the City of Portland, and to clarify the County’s intent, such as by defining key terms.
- f. The Office of the Chair and the Division of Finance and Risk management of the Department of County Management recommended the adoption of this ordinance to the Board of County Commissioners to amend portions of Multnomah County Code §§ 11.202 – 11.420, as moved by Commissioner Meieran.
- g. The County now wishes to amend certain portions of Multnomah County Code §§ 11.202 – 11.420 through a third reading of these changes, as amended.

**Multnomah County Ordains as Follows:**

**Section 1.** MCC § 11.202 is amended as follows:

**§ 11.202 MONTHLY STATEMENT BY DEALER; AMOUNT OF FEE.**

(A) Subject to ~~divisions~~ subsections (B) and (C) ~~of this section,~~ below, in addition to any fees or taxes otherwise provided for by law, every dealer and subdealer engaging in his own name, or in the

name of others, or in the name of his representatives or agents in the county, in the sale, use or distribution of motor vehicle fuel or withdrawal of motor vehicle fuel for sale, use or distribution within areas in the county within which the county has the power to tax the sale, use or distribution of motor vehicle fuel, shall:

\* \* \*

**Section 2.** MCC § 11.209 is amended as follows:

**§ 11.209 PAYMENT OF FEE AND DELINQUENT PENALTY.**

(A) The license fee imposed by §§ 11.201 and 11.202 shall be paid on or before the 25<sup>th</sup> day of each month to the division which, upon request, shall provide a receipt to the dealer or subdealer therefor.

(B) Except as provided in division subsection (D of this section), to any license fee not paid as required by division subsection (A) of this section there shall be added a penalty of 1% of such license fee.

(C) Except as provided in division subsection (D of this section), below, if the fee and penalty required by division subsection (B) of this section are not received on or before the close of business on the last day of the month in which the payment is due, a further penalty of 10% shall be paid in addition to the penalty provided for in division (B) of this section subsection (B).

(D) If the Division determines that the delinquency was due to reasonable cause and without any intent to avoid payment, the penalties provided by division subsections (B) and (C) of this section shall be waived.

\* \* \*

(F) No dealer who collects from any person the fee provided for in this subchapter shall knowingly and willfully fail to report and pay the same to the Division as required by this subchapter.

**Section 3.** MCC § 11.219 is amended as follows:

**§ 11.219 REFUNDS.**

(A) Any person who has paid any fees on motor vehicle fuel imposed or directed to be paid under this subchapter either directly by the collection of the fee by the vendor from the consumer, or indirectly by adding the amount of the fee to the price of the fuel and paid by the consumer, shall be reimbursed and repaid the amount of such fee paid by him, except as provided in §§ 11.220 and 11.223, if such person has:

\* \* \*

(B) When a motor vehicle with auxiliary equipment uses equipment or separate tank for such a motor, a refund may be claimed and allowed as provided by division subsection (D of this section), except as otherwise provided by this division subsection (B), without the necessity of furnishing proof of the amount of fuel used in the operation of the auxiliary equipment. The person claiming the refund may present to the Division a statement of his claim and be allowed a refund as follows:

\* \* \*

(D) Before any such refund may be granted, the person claiming such refund must present to the Division a statement accompanied by copies of the original invoices showing such purchases; provided that in lieu of such invoices, refunds submitted under ~~division subsection (A)(4) of this section~~ shall be accompanied by information showing source of fuel used and evidence of payment of fee or tax to the state in which the fuel was used. The statement shall be made over the signature of the claimant, and shall state the total amount of such fuel for which is entitled to be reimbursed under ~~division (A) of this section subsection (A)~~. The Division, upon the presentation of the statement and invoices, or other required documents, shall cause to be repaid to the claimant from the fees collected on motor vehicle fuel such fees so paid by the claimant.

**Section 4.** MCC § 11.223 is amended as follows:

**§ 11.223 REFUND OF FEE ON FUEL USED IN OPERATION OF VEHICLES OVER CERTAIN ROADS OR PRIVATE PROPERTY.**

(A) Except where a refund is authorized by §§ 11.225 or 11.226, upon compliance with ~~division subsection (B) or (C) of this section~~ the Division shall refund, in the manner provided in ~~division subsection (B) or (C) of this section~~, the fee on motor vehicle fuel that is used in the operation of a motor vehicle:

(1) By any person on any road, thoroughfare or property in private ownership.

(2) By any person on any road, thoroughfare or property, other than a state highway, county road or city street, for the removal of forest produces, as defined in ORS 321.005, or the products of such forest products converted to a form other than logs at or near the harvesting site, or for the construction or maintenance of the road, thoroughfare or property, pursuant to a written agreement or permit authorizing the use, constructions or maintenance of the road, thoroughfare or property, with or by:

(a) An agency of the United States;

\* \* \*

(d) A licensee of any agency named in ~~division subsections (A)(2)(a), (b) or (c) of this section~~.

\* \* \*

(4) By any person on any county road for the removal of forest products, as defined in ORS 321.005, or the products of such forest products converted to a form other than logs at or near the harvesting site, if:

(a) The use of the county road is pursuant to a written agreement entered into with, or to a permit issued by, the State Board of Forestry, the State Forester or an agency of the United States, authorizing such person to use such road and requiring such person to pay for or to perform the construction or maintenance of the county road;

\* \* \*

(c) Copies of the agreement or permits required by ~~division subsections (A)(4)(a) and (b) of this section~~ are filed with the Division.

(B) Except for a farmer subject to ~~division subsection (C) of this section~~, the person or agency, as the case may be, who has paid any fee on such motor vehicle fuels imposed or directed to be paid, as provided by this subchapter, is entitled to claim a refund of the fee so paid on such fuels or for the proportionate part of the fee paid on fuels used in the operation of such vehicles, when part of the operations are over such road, thoroughfares or property. The proportionate part shall be based upon the number of miles traveled by any such vehicle over such roads, thoroughfares or property as compared to the total number of miles traveled by such vehicle. To be eligible to claim such refund the person or agency, as the case may be, shall first establish and maintain a complete record of the operations, miles traveled, gallons of fuel used and other information, in such form and in such detail as the Division may prescribe and require, the source of supply of all fuels purchased or used, and the particular vehicles or equipment in which used. Whenever any such claim is received and approved by the Division, it shall cause the refund of fee to be paid to the claimant in like manner as provided for paying of other refund claims.

\* \* \*

(D) As used in ~~division subsections (B) and (C) of this section~~, *FARMER* includes any person who manages or conducts a farm for the production of livestock or crops but does not include a person who manages or conducts a farm for the production of forest products, as defined in ORS 321.005, or the products of such forest products converted to a form other than logs at or near the harvesting site, or of forest trees unless the production of such forest products or forest trees is only incidental to the primary purpose of the farming operation.

**Section 5.** MCC § 11.233 is amended as follows:

**§ 11.233 USE OF FEE.**

(A) Except as provided by ~~division subsection (B) of this section~~ the fees collected under this subchapter, after deducting the costs of administration and collection, shall be used by the county solely for the purposes prescribed by the state constitution for the use of taxes upon motor vehicle fuel, but may be shared by agreement with a city or cities situated in whole or in part within its boundaries for those purposes.

(B) (1) On or before August 15 of each year, the Director of the Department of County Management shall determine as accurately as possible the amount of the motor vehicle fuel tax imposed under §§ 11.201 through 11.218 of this subchapter during the preceding fiscal year with respect to fuel purchased and used to operate or propel motorboats. The amount determined shall be reduced by the amount of any refunds for motorboats used for commercial purposes actually paid during the preceding year on account of § 11.219(A)(1) of this subchapter.

(2) The amount of the estimate made under ~~division subsection (B)(1) of this section~~ as reduced by refunds shall be transferred to Metro on or before September 30 of each year to be used solely for the acquisition, development, administration, operation, and maintenance of any Metro-owned or operated facility which was transferred by the county to Metro.

\* \* \*

**Section 6.** MCC § 11.300 is amended as follows:

§ 11.300 DEFINITIONS.

For the purpose of this subchapter, the following definitions apply unless the context requires a different meaning.

**CAR SHARING ORGANIZATION.** A profit or non-profit organization with membership requirements that provides the use of motor vehicles exclusively to its members for a fee.

**COMMERCIAL ESTABLISHMENT.** Any person or other entity, any part of whose business consists of providing the use of motor vehicles for a rental fee, including a vehicle sharing program, as defined in ORS 742.585.

\* \* \*

**EXCISE TAX FUND INTERGOVERNMENTAL AGREEMENT.** The intergovernmental agreement dated April 1, 2000, entered into by and between Multnomah County and Metro for the purpose of supporting specified facilities and programs including the Oregon Convention Center, the Portland's 5 Centers for the Arts, and the Regional Arts and Cultural Council.

**OCC COMPLETION BONDS.** Means those certain revenue bonds issued to expand and complete the Oregon Convention Center (OCC), as described in the Excise Tax Fund Intergovernmental Agreement.

**PAY AND SECURE DEBT SERVICE.** The payment of principal of, interest on, and redemption premium, if any, of certain bonds described in the Visitor Facilities Intergovernmental Agreement, and the deposit to, and replenishment of, a debt service reserve fund, if any established to secure the bonds.

\* \* \*

**RENTAL FEE.** The gross fee and charges, whatever the basis of their calculation, paid to a commercial establishment by any person for the rental of a motor vehicle. The rental fee includes, without limitation, the base rate charged for the motor vehicle, the cost of all options and rented accessories, and any additional equipment and services included in the gross rental fee charge. Rental fee does not include the cost of fuel purchased from the commercial establishment for the motor vehicle if the fuel is subject to the fee set forth in § 11.201.

**VISITOR FACILITIES INTERGOVERNMENTAL AGREEMENT.** The Second Amended and Restated Visitor Facilities Intergovernmental Agreement entered into by and between Multnomah County, the City of Portland, and Metro for the purpose of supporting regional visitor facilities, visitor industry development, and programs and facilities that contribute to the vibrancy, livability, and desirability of the Portland-Multnomah County area, including but not limited to mental health and drug addiction treatment, crisis assessment and treatment, the homeless youth continuum of care, shelter services, and public safety.

**Section 7.** MCC § 11.301 is amended as follows:

**§ 11.301 IMPOSITION OF TAX.**

(A) A tax is imposed on every person renting a motor vehicle from a commercial establishment doing business in the county, if the rental is for a period of 30 days or less. A rental must have a duration of 30 days or less if the actual possession or use by the person renting the vehicle terminates not later than the end of a 30-day period or if any contract governing the rental has a duration of 30 days or less.

\* \* \*

(C) The surcharge of the tax imposed by subsection (A) is equal to 2.5% of the rental fee charged by the commercial establishment for the rental. This surcharge shall remain in force as long as the relevant bonds OCC Completion Bonds are outstanding, as described in § 11.402(B)(2) the Visitor Facilities Intergovernmental Agreement are outstanding.

\* \* \*

**Section 8.** MCC § 11.304 is amended as follows:

**§ 11.304 USE OF TAXES.**

(A) The 14.5% base taxes collected under this subchapter are general fund revenues of the county, except that the portion of taxes attributable to gasoline sales are subject to the limitations on use prescribed by the constitution and laws of the state.

(B) All 2.5% surcharge taxes collected under this subchapter will be deposited in used to pay and secure debt service for so long as required under the Visitors Facilities Trust Account (VFTA) created by 11.401(E) and allocated as provided by 11.402(B) Intergovernmental Agreement.

**Section 9.** MCC § 11.305 is amended as follows:

**§ 11.305 EXEMPTIONS.**

The tax imposed by 11.301 is not applicable to:

(A) A rental fee that state or federal law exempts from the tax.

\* \* \*

~~(D) A motor vehicle rented in the county by a member of a car sharing organization who is a resident of the exemption area.~~

**Section 10.** MCC § 11.399 is amended as follows:

**§ 11.399 PENALTY.**

(A) In addition to any other penalties prescribed by law, any commercial establishment which fails to collect and remit all taxes collected by it or otherwise fails to comply with this subchapter shall be subject to a penalty equal to 50% of any deficiency in the taxes remitted by it, or to such lesser penalty as the director may assess.

(B) The penalty imposed by ~~division subsection~~ (A) of this section shall be a debt owed by the commercial establishment to the county.

\* \* \*

**Section 11.** MCC § 11.400 is amended as follows:

**§ 11.400 DEFINITIONS.**

For the purpose of this subchapter, the following definitions apply unless the context requires a different meaning.

\* \* \*

~~**CULTURAL TOURISM.** A program or programs to attract visitors to the Portland area to attend cultural and recreational events and exhibits.~~

~~**EXCISE TAX FUND.** The fund created by MCC § 11.401(D) to receive and disburse funds as allocated in MCC § 11.402(A).~~

**EXCISE TAX FUND INTERGOVERNMENTAL AGREEMENT.** The intergovernmental agreement dated April 1, 2000, entered into by and between Multnomah County and Metro for the purpose of supporting specified facilities and programs including the Oregon Convention Center, the Portland’s 5 Centers for the Arts, and the Regional Arts and Cultural Council.

~~**FACILITIES.** The Oregon Convention Center, the Portland Center for the Performing Arts, the Exposition Center, and neighborhood arts programs.~~

\* \* \*

~~**NEIGHBORHOOD ARTS.** Arts programs aimed at increased community and educational exposure to arts and involvement in artistic endeavors to enhance the quality of life thus increasing tourism and increasing support for cultural programs.~~

\* \* \*

~~**PAY AND SECURE DEBT SERVICE.** As stated in MCC 11.402(A)(2)(a) and 11.402(B)(3) “pay and secure debt service” means the: The payment of principal of, interest on, and redemption premium, if any, of Oregon Convention Center Hotel Project Bonds certain bonds described in the Visitor Facilities Intergovernmental Agreement and the deposit to, and replenishment of, a debt service reserve fund, if any established to secure the Bbonds.~~

\* \* \*

**VISITOR FACILITIES INTERGOVERNMENTAL AGREEMENT.** That intergovernmental agreement The Second Amended and Restated Visitor Facilities Intergovernmental Agreement entered into by and between Multnomah County, the City of Portland, and Metro for the purpose of supporting regional visitor facilities and, visitor industry development in, and programs and facilities that contribute to the vibrancy, livability, and desirability of the Portland-Multnomah County area, including but not limited to mental health and drug addiction treatment, crisis assessment and treatment, the homeless youth continuum of care, shelter services, and public safety.

~~**VISITORS FACILITIES TRUST ACCOUNT (VFTA).** The excise tax account created by MCC § 11.401(E) to receive and disburse Net Revenue as provided in the Visitor Facilities Intergovernmental Agreement.~~

**Section 12.** MCC § 11.401 is amended as follows:

**§ 11.401 TAX IMPOSED.**

(A) ~~For A tax is imposed on each transient for the privilege of occupancy in any hotel in the county, each transient shall pay a tax of 11.5% of the rent charged by the operator.~~

\* \* \*

~~(3) After deductions for administration costs and any refunds or credits authorized by this subchapter the proceeds of the tax will be allocated as provided for in subsection (B), (C), (D) and (E) of this section.~~

(B) Each transient shall pay a tax of 11.5% of the rent charged by the operator, with this tax comprised of the following base rate and surcharges:

(1) The base rate of the tax imposed by subsection (A) is equal to 5%. It will be allocated to the county general fund, and is available for general fund expenditures.

~~(C)(2) A first surcharge rate of the tax imposed by subsection (A) is equal to 1% and will be used exclusively for contracting with private organizations for the promotion, solicitation, procurement and service of county convention business and tourism.~~

~~(D)(3) A second surcharge of the tax imposed by subsection (A) is equal to 3% and will be allocated to the Excise Tax Fund and dedicated to the expenditures specified in subsection 11.402. This surcharge shall remain in force as long as required under the Visitor Facilities and Excise Tax Fund Intergovernmental Agreements.~~

~~(E)(4) A third surcharge of the tax imposed by subsection (A) is equal to 2.5% and will be allocated to the VFTA that is separate from the Excise Tax Fund, and dedicated to the expenditures specified in subsection 11.402(B). This surcharge shall remain in force as long as the relevant bonds described in required under subsection 11.402(B)(2) and (3) the Visitor Facilities and Excise Tax Fund Intergovernmental Agreements are outstanding.~~

**Section 13.** MCC § 11.402 is amended as follows:

**§ 11.402 DISTRIBUTION USE OF EXCISE TAX FUND AND VISITOR FACILITIES TRUST ACCOUNT PROCEEDS.**

(A) ~~The 3% surcharge imposed by Section 11.401(D) and allocated to the Excise Tax Fund shall be collected and distributed annually as follows:~~

~~(1) Before paying the surcharge imposed by subsection (D), as required by § 11.407, the operator may deduct an amount equal to 5% of that portion of the tax that is allocated to the Excise Tax Fund. This 5% may be retained by the operator as reimbursement for the operator's expenses in collecting the tax.~~

~~(2) — The County will pay from the proceeds of the surcharge that is allocated to the Excise Tax Fund as set forth in paragraphs (a) through (e) below, with the exception of taxes collected by an Oregon Convention Center Hotel to support bond repayment as specified in (B)(3) of this section, which taxes will be deposited into the VFTA.~~

~~(a) — To Metro, for the operation of the Oregon Convention Center, \$3,800,000 in fiscal year 1997-98 and, in each fiscal year thereafter, that amount plus annual percentage increases equal to the greater of the change in the CPI or the overall change in the proceeds of the tax. If the overall increase in the proceeds of the tax in any given year exceeds 7%, any additional funds beyond the 7% increase will be allocated as specified in subsection (e) of subsection (2). Metro may also utilize the proceeds to pay and secure debt service on Oregon Convention Center Hotel Project Bonds, also referred to as OCC Hotel Project Bonds, and on Bonds issued for the purpose of making capital improvements to the Oregon Convention Center.~~

~~(b) — To the government entity responsible for the operation of the Portland '5 Center for the Arts, \$1,200,000 in fiscal year 1997-98 and, in each fiscal year thereafter, that amount plus annual percentage increases equal to the lesser of the change in the CPI or the overall change in the proceeds of the tax.~~

~~(c) — To the government entity responsible for operating the Portland '5 Center for the Arts' for a program or programs for cultural tourism, to be administered through a contract with Travel Portland, and in collaboration with the Regional Arts and Culture Council, \$200,000 in fiscal year 1997-98 and, in each fiscal year thereafter, that amount plus annual percentage increases equal to the lesser of the change in the CPI or the overall change in the proceeds of the tax:~~

~~(d) — To the Regional Arts and Culture Council, any remaining balance up to \$200,000 of the proceeds of the tax after the payments in subsections (a) through (c) are made, to be allocated as follows:~~

~~1. — \$100,000 for neighborhood arts;~~

~~2. — \$100,000 to broaden participation in and visitors to the region's cultural and artistic assets by residents of outlying areas of the greater Portland metropolitan region.~~

~~(e) — To Metro for any remaining balance of the proceeds from the tax after the payments in subsections (a) through (e) are made will be allocated towards replacement, renewal, expansion, and other capital needs of the facilities managed by Metro, on an as-needed basis to be determined by Metro.~~

~~(3) — Earnings on proceeds allocated to the Excise Tax Fund will be credited to the Excise Tax Fund.~~

~~(A)(4) The amounts specified in subsection (2) above are subject to review by the Board every five years. After deductions for refunds or credits, including interest thereon, authorized by this subchapter, the proceeds collected under § 11.401(A) will be used for related administrative costs and as set forth below:~~

~~(1) The base taxes collected under § 11.401(B)(1) and the surcharge taxes collected~~

under § 11.401(B)(2) are general fund revenues of the county.

~~(2)(B) The surcharge taxes collected under § 11.401(B)(3) will be used, for so long as required under The 2.5% surcharge described by section 11.401(E) and allocated to the VFTA shall be collected and distributed according to the terms of the Visitor Facilities and Excise Tax Fund Intergovernmental Agreements: (a) to support regional visitor facilities, visitor industry development, and programs and facilities that contribute to the vibrancy, livability, and desirability of the region, including but not limited to mental health and drug addiction treatment, crisis assessment and treatment, the homeless youth continuum of care, shelter services, and public safety, and (b) to pay and secure debt service; to pay for program and administrative costs allowed under the Visitor Facilities and Excise Tax Fund Intergovernmental Agreements; and (c) to pay and secure debt service; and between the City, County, and Metro. Said distribution shall be made in the following order of priority in amounts specified~~

~~(3) The surcharge taxes collected under § 11.401(B)(4) will be used, for so long as required under the Visitor Facilities and Excise Tax Fund Intergovernmental Agreements: (a) to support regional visitor facilities, visitor industry development, and programs and facilities that contribute to the vibrancy, livability, and desirability of the region, including but not limited to mental health and drug addiction treatment, crisis assessment and treatment, the homeless youth continuum of care, shelter services, and public safety; (b) to pay for program and administrative costs allowed under the Visitor Facilities and Excise Tax Fund Intergovernmental Agreements and (c) to pay and secure debt service for so long as the relevant bonds described in the Visitor Facilities Agreement;~~

~~(1) — Before paying the tax imposed by subsection (E) are required by § 11.407, the operator may deduct an amount equal of 5% of the portion of the tax allocated to VFTA. This 5% may be retained by the operator as reimbursement for expenses for collecting the tax;~~

~~(2) — To the City of Portland for payment of debt service on bonds issued for the Oregon Convention Center, Portland's Centers of the Arts, and Civic Stadium (now known as Jeld-Wen Field);~~

~~(3) — To Metro to pay and secure debt service on the Oregon Convention Center Hotel Project Bonds, also referred to as the OCC Hotel Project Bonds;~~

~~(4) — For support of Operations, Programs, Services, Capital Improvements and Marketing related to:~~

~~(i) — Oregon Convention Center;~~

~~(ii) — County Visitor Facilities;~~

~~(iii) — Enhanced Oregon Convention Center Marketing;~~

~~(iv) — Convention Visitor Public Transit Passes;~~

~~(v) — Visitor Development Fund, Inc.~~

~~(vi) — Portland's Center for the Arts; and~~

~~(vii) — Rose Quarter Facilities and City Tourism Support.~~

(5) — ~~The Restricted Reserve and Bond Redemption Reserve are outstanding.~~

**Section 13.** MCC § 11.419 is amended as follows:

**§ 11.419 CREDIT AGAINST CITY TAX.**

(A) Any person subject to the payment or collection of the ~~11.401(B) 5%~~ base tax and the ~~11.401(C) 1%~~ surcharge under §§ 11.401(B)(1) and (2) is entitled to a credit against the payment of the tax in the amount due any city within the county for a transient lodgings tax for the same occupancy.

(B) No person subject to the surcharge taxes imposed by §§ 11.401 ~~(D)~~ and ~~11.401(E)(3)-(4)~~ is entitled to a credit against the payment of those taxes. ~~The 3% surcharge imposed by 11.401(D) and the 2.5% surcharge imposed by 11.401(E)~~ The surcharges are due and payable in accordance with this subchapter regardless of the amount due any city within the county for a transient lodging tax for the same occupancy made taxable under this subchapter.

**Section 14.** MCC § 11.420 is amended as follows:

**§ 11.420 DELINQUENCY AND INTEREST.**

(A) Any operator who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this subchapter prior to delinquency must pay a penalty of 10% of the amount of the tax due in addition to the amount of the tax.

\* \* \*

(C) If the tax administrator determines that the non-payment of any remittance due under this subchapter is due to fraud or intent to evade, a penalty of 25% of the amount of the tax will be added to the penalties stated in ~~division~~ subsections (A) and (B) of this section.

\* \* \*

FIRST READING: January 9, 2020

SECOND READING AND AMENDMENT: February 13, 2020

THIRD READING AND ADOPTION: February 20, 2020



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

*Deborah Kafoury*

Deborah Kafoury, Chair

REVIEWED:  
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