

Finance & Risk Management Division – Treasury

Motor Vehicle Rental Tax Quarterly Return

Tax Year	Tax Quarter	Tax ID
Name of Rental Agency		Contact Name
Phone	Email	
Physical Address		
Mailing Address (if different)		

1. GROSS RENTAL FEES:	
2. RENTALS OVER 30 DAYS:	
3. GROSS WEIGHT OVER 24,000 POUNDS:	
4. GOVERNMENT EXEMPTIONS:	
5. TAX NOT COLLECTED - BAD DEBT:	
6. RENTALS TO REPLACE VEHICLES BEING REPAIRED/SERVICED:	
7. TOTAL ALLOWABLE DEDUCTIONS: Add the number of deductions (sum of lines 2-6)	
8. AMOUNT SUBJECT TO TAX: Enter the amount subject to tax (line 1 minus line 7)	
9. TAX DUE: Enter the amount of tax due (line 8 x 0.17)	
10. PENALTY - FAILURE TO FILE AND REMIT TAX BY DUE DATE:	
11. INTEREST:	
12. BALANCE DUE: (sum lines 9-11)	

I declare, under penalty of perjury, to the best of my knowledge and belief, the statements herein are complete and correct. I understand the County's acceptance of this return does not imply that this tax return is complete, accurate, or in compliance with Multnomah County Code requirements.

NAME

SIGNATURE

DATE

NOTE: This report and your remittance must be postmarked by the US Postal Service on or before the due date. Late filing of payment can result in penalties described in Multnomah County Code Chapter 11.303 & 11.399, including a penalty of up to 50% of any deficiencies in taxes.

WHO MUST FILE: Any person or 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. (MCC 11.300)

WHEN TO FILE: On or before the last business day of January, April, July, and October of each year, each commercial establishment must remit to the Director all taxes collected during the preceding quarter. (MCC 11.302)

NEED HELP: Contact Treasury (503) 988-2323 treasury@multco.us

1. **GROSS RENTAL FEES:** Report the gross amount of rental fees earned during the preceding quarter. Rental fees include, without limitation, the base rate charged plus the costs of all options, rented accessories, and any additional equipment and services.

NOTE: car sharing revenue, fuel purchases, collision/loss damage waivers, car seats, GPS, upgrades, additional driver or membership fees, etc., are all subject to the MVR tax.

The tax imposed by § 11.301 is not applicable to:

- (A) A rental fee that state or federal law exempts from the tax.
- (B) A rental fee for a motor vehicle used for official governmental business by an employee of the federal government
- (C) A motor vehicle rented by a resident of the exemption area to temporarily replace a vehicle being repaired or serviced

2. **RENTALS OVER 30 DAYS:** Report the amount of fees collected over 30 days in duration for the preceding quarter. Rentals over 30 days are not subject to the MVR tax

3. **GROSS WEIGHT OVER 24,000 POUNDS:** Enter the amount of rental fees attributable to vehicles with a gross weight over 24k lbs

4. **GOVERNMENT EXEMPTIONS:** Enter the amount of rental fees attributable to government rentals. A rental fee for a motor vehicle used for official government business by an employee of the federal government is exempt from the MVR tax. (MCC 11.305b)

5. **TAX NOT COLLECTED - BAD DEBT:** Enter the amount of rental fees attributable to tax not yet collected. Note: The commercial establishment must collect the tax at the time it collects a rental fee. (MCC11.302a)

6. **RENTALS TO REPLACE VEHICLES BEING REPAIRED/SERVICED:** Enter the amount of rental fees attributable to a motor vehicle rented by a resident of the exemption area to temporarily replace a vehicle being repaired or serviced under warranty or insurance policies. (MCC 11.305c)

7. **TOTAL ALLOWABLE DEDUCTIONS:** Add the number of deductions (sum of lines 2-6)

8. **AMOUNT SUBJECT TO TAX:** Enter the amount subject to tax (line 1 minus line 7)

9. **TAX DUE:** Enter the amount of tax due (line 8 x 0.17)

10. **PENALTY - FAILURE TO FILE AND REMIT TAX BY DUE DATE:** Pursuant to MCC 11.399, a penalty of 50% of the taxes due shall be incurred when a rental agency fails to file a return, pay tax timely with their return filing, and/or is deficient in remitting the tax amount due. (MCC 11.399a)

11. **INTEREST:** Pursuant to MCC 11.303b, interest at the rate of 1% per month pro rata shall accrue from the date the tax became delinquent until the date paid

12. **BALANCE DUE:** (sum lines 9-11) Make remittance payable to Multnomah County Treasury