

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

ORDINANCE NO. 1300

Amending MCC Chapter 11 – Preschool For All Program Income Tax

(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 residing within Multnomah County (the “Preschool for All Program”).
2. The Preschool for All Program personal income tax is effective January 1, 2021.
3. On January 28, 2021, Ordinance 1293 was approved, which inserted the tax code for the Preschool For All Program in new sections of Chapter 11 of Multnomah County Code (MCC) §§ 11.500 through 11.560.
4. The County now wishes to amend section MCC § 11.518 “Tax Exemptions” providing clarification on certain exemptions under federal and state law for the personal income tax.
5. The County intends to maintain tax code conformity with the Metro District Supportive Housing Services personal income tax to facilitate tax administration and the tax filing process. The amendment being proposed aligns Multnomah County Preschool For All Program tax code with its counterpart in the Metro code.

Multnomah County Ordains as Follows:

Section 1. MCC § 11.518 is amended as follows:

§ 11.518 – TAX EXEMPTIONS.

~~The Administrator may require the filings of tax returns or other relevant documentary verification of any exemption claimed under this section by any person(s) whom Multnomah County is prohibited from taxing under federal or state of Oregon tax law.~~

~~Oregon Public Employees Retirement System (PERS) payments (income) are (is) exempt from Multnomah County Personal Income Tax, as consistent with Oregon law. Other public retirement programs that are not paid from the Oregon Public Employees Retirement Fund (OPERF) are not exempt.~~

A Taxfiler or income whom the County is prohibited from taxing under federal or state of Oregon law is exempt from payment of the tax set forth in this subchapter. However, the Administrator may require the filings of tax returns or other relevant documentary verification of any exemption claimed under this

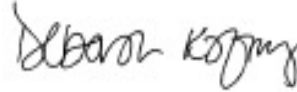
section by any person(s) whom Multnomah County is prohibited from taxing under federal or state of Oregon tax law.

The Administrator may refer to relevant provisions of ORS chapter 316 to establish the exemptions to the Preschool For All Personal Income Tax, which shall be set forth in the Preschool For All Personal Income Tax Administrative Code.

FIRST READING: _____ 7/22/21 _____

SECOND READING AND ADOPTION: _____ 8/26/21 _____

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



Deborah Kafoury, Chair



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

By  _____
William Glasson, Senior County Attorney

SUBMITTED BY: Eric Arellano, CFO