

Metro Code Subsections 7.06.070(a) and (b) are amended as follows, with underlined text representing inserted text and ~~strikethrough~~ representing deleted text.

All other subsections in Metro Code 7.06.070 (Individuals Required to File a Tax Return) remain the same and are unchanged by this Ordinance.

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### **7.06.070 Individuals Required to File a Tax Return**

(a) For Tax Years 2021-2025, every resident of the District who is required to file an Oregon income tax return for the taxable year and who reports Oregon Taxable Income over \$200,000 using Oregon filing status married filing jointly, head of household or qualifying widow(er), or over \$125,000 using Oregon filing status single or married filing separately is required to file a Metro Personal Income Tax return. For Tax Years 2026-2030, the requirement to file a Metro tax return applies to a District resident who is otherwise required to file an Oregon income tax return and whose income is ~~equal to or above over~~ the exemption amounts as determined in Section 7.06.040(a) for single and joint filers after indexing for inflation.

(b) For Tax Years 2021-2025, every nonresident of the District who is required to file an Oregon income tax return for the taxable year and who reports Metro Taxable Income over \$200,000 using Oregon filing status married filing jointly, head of household or qualifying widow(er), or over \$125,000 using Oregon filing status single or married filing separately is required to file a Metro Personal Income Tax return. For Tax Years 2026-2030, the requirement to file a Metro tax return applies to a nonresident of the District who is otherwise required to file an Oregon income tax return and whose income is ~~equal to or above over~~ the exemption amounts as determined in Section 7.06.040(b) for single and joint filers after indexing for inflation