

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF AMENDING METRO)	ORDINANCE NO. 24-1514
CODE CHAPTER 7.05 (INCOME TAX)	
ADMINISTRATION) REGARDING INCOME)	Introduced by Chief Operating Officer
TAX CONFIDENTIALITY PROVISIONS)	Marissa Madrigal in concurrence with
)	Council President Lynn Peterson

WHEREAS, on May 19, 2020, Metro area voters approved a personal and business income tax to fund Metro's Supportive Housing Services Program; and

WHEREAS, Metro Code Chapter 7.05 ("Income Tax Administration for Personal Income and Business Taxes") administers Metro's Supportive Housing Services business and personal income taxes; and

WHEREAS, Metro Code Sections 7.05.090 (Confidentiality) and 7.05.100 (Persons to Whom Information May Be Furnished) impose confidentiality and disclosure restrictions on Metro's income tax information. This includes describing which persons and entities have access to the information, how that information must be protected if shared or disclosed, and penalties for unlawful disclosure, and

WHEREAS, a 2023 public records request for local income tax information submitted to another local government jurisdiction highlighted the fact that local income tax information was perhaps not protected from public records requests under Oregon's public records laws, even when a local government had confidentiality provisions in its code and even though state income tax information is exempt from public records disclosure under Oregon laws; and

WHEREAS, in response to concerns from local governments regarding the possible disconnect between the protection afforded to *local government* income tax information as compared to the protections afforded to *state* income tax information, in early 2024 the Oregon legislature passed HB 4031, and

WHEREAS, HB 4031 protects local government income tax information from disclosure in the same manner that state law already protects state income tax information from disclosure, and

WHEREAS, Metro now wishes to amend Metro Code Sections 7.05.090 and 7.05.100 to better align with state law regarding confidentiality protections and public records exemptions related to income tax information and to whom Metro may disclose that tax information; and

WHEREAS, to provide consistency and clarity to Metro area taxpayers, Metro finance staff worked closely with City of Portland and Multnomah County staff to ensure that code language regarding the confidentiality of income tax information is substantially identical among all three jurisdictions' income tax laws, now therefore,

THE METRO COUNCIL ORDAINS AS FOLLOWS:

1. Metro Code Section 7.05.090 (Confidentiality) is amended as set forth in the attached as Exhibit A, with inserted language in underlined text and deleted language in strikethrough text.

2. Metro Code Section 7.05.100 (Persons to Whom Information May Be Furnished) is repealed in its entirety and replaced with a new Section 7.05.100 (Disclosure of Information; Persons to Whom Information May Be Furnished) as set forth in Exhibit B.
3. If a court of competent jurisdiction finds that any portion of this ordinance is invalid or unenforceable as a matter of law, that finding does not invalidate or render unenforceable any other provisions of this ordinance.

ADOPTED by the Metro Council this day of June 2024.

Lynn Peterson, Council President

Attest:

Approved as to Form:

Connor Ayers, Recording Secretary

Carrie MacLaren, Metro Attorney