

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF AMENDING METRO )	ORDINANCE NO. 23-1503
CODE CHAPTERS 7.05 (INCOME TAX )	
ADMINISTRATION) AND 7.06 (PERSONAL )	Introduced by Chief Operating Officer
INCOME TAX) TO ADD CERTAIN )	Marissa Madrigal in concurrence with
CLARIFICATIONS AND MAKE )	Council President Lynn Peterson
HOUSEKEEPING UPDATES )	

WHEREAS, on December 17, 2020, the Metro Council adopted Ordinance 20-1454, which codified the personal and business income taxes approved by the voters for Metro’s Supportive Housing Services Ballot Measure into new code chapters 7.05 (Income Tax Administration), 7.06 (Personal Income Tax); and

WHEREAS, following codification of the personal and business income taxes, Metro staff consulted with stakeholders, Metro’s tax administrator, and tax experts to establish administrative rules to further implement the income taxes; and

WHEREAS, during the administrative rule adoption process, Metro staff determined that certain clarifications and housekeeping changes were needed to code chapters 7.05 and 7.06; and

WHEREAS, In December 2022, Metro Council adopted Resolution No. 22-5293, which recognizes that certain regulatory code chapters—primarily solid waste and income taxes—require “frequent housekeeping updates to reflect changes in state law and ongoing regulatory clarity,” with annual updates; now therefore,

THE METRO COUNCIL ORDAINS AS FOLLOWS:

1. Certain sections of Metro Code Chapter 7.05 (INCOME TAX ADMINISTRATION) are amended as set forth in tracked changes in Exhibit A, with underlined text representing inserted text and strikethrough representing deleted text.
2. Certain sections of Metro Code Chapters 7.05 and 7.06 (PERSONAL INCOME TAX) are amended as set forth in tracked changes in Exhibit B, with underlined text representing inserted text and strikethrough representing deleted text.

3. Certain sections of Metro Code Chapter 7.06 (PERSONAL INCOME TAX) are amended as set forth in tracked changes in Exhibit C, with underlined text representing inserted text and strikethrough representing deleted text.

ADOPTED by the Metro Council this 26th day of October 2023.

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Lynn Peterson, Council President

Attest:

Approved as to Form:

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Connor Ayers, Recording Secretary

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Carrie MacLaren, Metro Attorney