

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF SEEKING VOTER ) ORDINANCE NO. 20-1442  
APPROVAL OF A PERSONAL INCOME TAX )  
AND BUSINESS PROFITS TAX FOR ) Introduced by the Metro Council  
SUPPORTIVE HOUSING SERVICES )  
)

WHEREAS, the greater Portland region is facing a severe housing affordability and homelessness crisis, which endangers the health and safety of thousands of our unhoused neighbors. Homelessness is a deeply traumatic and dehumanizing experience that no person should have to endure, regardless of their circumstances; and

WHEREAS, tens of thousands of households in the greater Portland region need supportive housing services, and thousands more need housing assistance, according to the February 2020 ECONorthwest report entitled “Potential Sources and Uses of Revenue to Address the Region’s Homeless Crisis”; and

WHEREAS, the housing affordability and homelessness crisis in the greater Portland region impacts us all and requires collective and individual action from every person, business, elected official, and resident that calls the region home; and

WHEREAS, the homelessness crisis is an issue of scale and services do not yet match the scope of the crisis; and

WHEREAS, additional revenue is required to scale services to meet the needs and scope of the crisis; and

WHEREAS, Metro Council intends to refer to the voters a measure that would approve of the imposition of a personal income tax and business profits tax to fund homeless prevention, supportive housing, rent assistance and other services that stabilize people experiencing homelessness and housing instability; and Metro will work with local government partners, service providers, and other stakeholders to create a regional program;

WHEREAS, the Metro Council finds the need for immediate adoption of this ordinance given the homeless and housing crisis in the greater Portland area; and

WHEREAS, Metro Council finds that homeless and housing services is a matter of metropolitan concern; now therefore,

THE METRO COUNCIL ORDAINS AS FOLLOWS:

1. Homeless and housing services is a matter of metropolitan concern.
2. Upon approval by the voters, beginning tax year 2021, a tax of one percent will be imposed on the entire taxable income over \$200,000 if filing jointly and \$125,000 if filing singly on every resident of the district subject to tax under ORS chapter 316 and upon the taxable income over \$200,000 if filing jointly and \$125,000 if filing singly of every nonresident that is derived from sources within the district which income is subject to tax under ORS chapter 316.

3. Upon approval by the voters, beginning tax year 2021, a tax of one percent will be imposed upon each person doing business within Metro if the gross receipts from all business income, both within and without Metro, is over \$5 million.
4. Metro Council will take all necessary actions to refer the Supportive Housing Services Ballot Measure, attached as Exhibit A, to obtain voter approval of the business profits tax and personal income tax.
5. Upon passage of the Supportive Housing Services Ballot Measure the Metro Council will take further action to establish rules to enforce and implement the taxes imposed by the measure. This may include rules regarding penalties, interest, filing dates, required forms and documentation, residency determinations for income tax payment purposes, determinations for business tax purposes, refunds and deficiencies, audit authority, overpayments, estimated payments, exemptions, appeals from income determinations, legal collection actions and any other provision deemed necessary to effectively and efficiently administer the taxes and achieve the purposes.

ADOPTED by the Metro Council this \_\_\_\_ day of February 2020.

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Lynn Peterson, Council President

Attest:

Approved as to Form:

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Nellie Papsdorf, Recording Secretary

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Carrie MacLaren, Metro Attorney