

BEFORE THE METRO COUNCIL

AN ORDINANCE RELATING TO THE	)	ORDINANCE NO. 95-590
METRO EXCISE TAX AND AMENDING	)	
SECTION 7.01.050, EXEMPTIONS, OF	)	Introduced by Mike Burton
THE METRO CODE	)	Executive Officer

THE METRO COUNCIL ORDAINS AS FOLLOWS:

Section 1. Section 7.01.050 of the Metro Code is amended to read as follows:

7.01.050 Exemptions:

(a) The following persons, users, and operators are exempt from the requirements of this Chapter:

- (1) Persons, users, and operators whom the District is prohibited from imposing an excise tax upon under the Constitution or Laws of the United States or the Constitution or Laws of the State of Oregon.
- (2) Persons who are users and operators of the ~~Memorial Coliseum,~~ Portland Civic Stadium or the Portland Center for the Performing Arts.
- (3) Persons whose payments to the District or to an operator constitute a donation, gift, or bequest for the receipt of which neither the District nor any operator is under any contractual obligation related thereto.
- (4) Any persons making payment to the District for a business license pursuant to ORS 701.015.
- (5) Any person which is a state, a state agency, or a municipal corporation to the extent of any payment made directly to the District for any

purpose other than solid waste disposal, use of a Metro ERC Facility, or use of the Metro Washington Park Zoo.

~~[(6) Users who are sublessees, subtenants, sublicensees, or other persons paying compensation for the use of Metro ERC Facilities including payments by users for concessions or catering services made to the Commission or its agents but not users who purchase admission tickets for events at Metro ERC Facilities that are available to members of the general public.]~~

~~[(7)](6) An operator of a franchised processing center that accomplishes material recovery and recycling as a primary operation.~~

~~[(8)](7) Persons making payments to the District on behalf of the Metro Washington Park Zoo for the following purposes:~~

- ~~(A) Contributions, bequests, and grants received from charitable trusts, estates, nonprofit corporations, or individuals regardless of whether the District agrees to utilize the payment for a specific purpose including all payments to the Zoo Parents program;~~
- ~~(B) Corporate sponsorships or co-promotional efforts for events that are open to the general public, or for specific capital improvements, educational programs, publications, or research projects conducted at the Zoo;~~

- (C) Payments that entitle a person to admission to a fund-raising event benefiting the Zoo that is not held on the grounds of the Zoo;
- (D) Payments that entitle a person to admission to a special fund-raising event held at the Zoo where the event is sponsored and conducted by a nonprofit organization approved by the Council and the primary purpose of which is to support the Zoo and the proceeds of the event are contributed to the Zoo;
- (E) Notwithstanding the provisions of subsection (A) through (D) above, all payments received by the District for admission to the Zoo, or which entitle individuals to receipt of food, beverages, goods, or rides on the Zoo train shall be subject to tax regardless of whether payment is received from an individual or otherwise on behalf of special groups including but not limited to employee and family member picnics, corporate or family parties, or similar events.


(8) ~~Users and operators paying compensation to any person who is operating and leasing property at the Glendoveer Golf Course pursuant to a long-term agreement entered into with Multnomah County prior to January 1, 1994.~~

(b) Any person, user, or operator that is exempt for the payment of an excise tax pursuant to this section shall nonetheless be liable for compliance with this Chapter and the

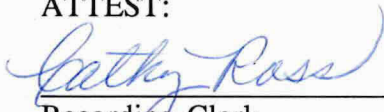
payment of all taxes due pursuant to any activity engaged in by such person which is subject to this Chapter and not specifically exempted from the requirements hereof. Any operator whose entire compensation from others for use of a District facility is exempt from the provisions of this Chapter shall be deemed to be a user and not an operator.

Section 2. This Ordinance shall become effective on July 1, 1995, or 90 days after the adoption of this Ordinance, whichever date shall occur later.

ADOPTED by the Metro Council this 30 day of March, 1995.

  
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J. Ruth McFarland, Presiding Officer

ATTEST:

  
\_\_\_\_\_  
Recording Clerk

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1215

STAFF REPORT

CONSIDERATION OF ORDINANCE NO. 95-590,  
RELATING TO THE METRO EXCISE TAX AND  
AMENDING SECTION 7.01.050, EXEMPTIONS,  
OF THE METRO CODE

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Dated: February 6, 1995

Presented by:  
Executive Officer Mike Burton

PROPOSED ACTION

Ordinance No. 95-590 amends the Metro Code section granting exemptions from the Metro Excise Tax.

FACTUAL BACKGROUND AND ANALYSIS

This Ordinance eliminates the present exemption for catering and concessions at the Oregon Convention Center. At the time Metro adopted the excise tax there was an existing contract in place for concessions and catering at the convention center and the Memorial Coliseum. Activities at the Coliseum were exempted from the excise tax because of the provisions of the agreement with the City of Portland transferring City facilities to Metro. The basis for this exemption no longer exists since the original contract will expire prior to July 1, 1996, and Metro no longer operates the Coliseum. In addition, this logical extension of the excise tax would be put into effect at the same time the concession contract is up, July 1, 1995.

The Ordinance also would create a new exemption for the operation of the Glendoveer Golf Course to replace the expiring exemption for all the Metro regional parks system. The exemption would apply to the gross revenues at the golf course, pro shop, and restaurant. All payments made to Metro by the golf course operator are subject to the tax.

The Ordinance also removes the outdated exemption for the Memorial Coliseum.

The Ordinance if adopted by April 1, 1995, would be in effect on July 1, 1995.

EXECUTIVE OFFICER'S RECOMMENDATION

The Executive Officer recommends adoption of Ordinance No. 95-590.

M E M O R A N D U M

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METRO

DATE: March 31, 1995  
TO: Executive Officer Mike Burton  
FROM: Cathy Ross  
RE: Transmittal of Legislation

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Attached for your consideration is a true copy of Ordinance No. 95-590 adopted by the Council on March 30, 1995. Please sign below and return to Cathy Ross so that it can be included in the file.

I, Mike Burton, received this memo and a true copy of Ordinance No. 95-590 from the Council Clerk on March 31, 1995.