

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**RESOLUTION NO. 03-145**

Adopting Administrative Rules to Implement Personal Income Tax

**The Multnomah County Board of Commissioners Finds:**

- a. On May 20, 2003, Multnomah County voters approved Measure 26-48 establishing a three-year personal income tax.
- b. Measure 26-48 authorizes the Administrator to adopt administrative rules implementing the personal income tax.
- c. The Administrator developed proposed rules implementing the tax.
- d. Measure 26-48 authorizes the Administrator to adopt these rules directly. The Board reaffirms the Administrator's authority to adopt rules without subsequent Board adoption.
- e. However, because of the high level of public interest in these rules and because these are the first rules established under Measure 26-48, the Board is formally adopting the attached rules.

**The Multnomah County Board of Commissioners Resolves:**

1. The Board adopts the attached Multnomah County Administrative Rules to implement the Personal Income Tax.

ADOPTED this 16th day of October, 2003.

BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

---

Diane M. Linn, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By \_\_\_\_\_  
Agnes Sowle, County Attorney