

## Income/Franchise:

### Oregon: Portland Metro Area Localities Pass Ordinances that Include Market-Based Sourcing

*Ordinance Number 191010*, passed City of Portland, Oregon, Council on 9/28/22; *Ordinance No. \_\_*, *Amending MCC Chapter 12 – Business Income Tax*, passed Board of County Commissioners for Multnomah County, Oregon on 10/13/22; *Ordinance No. 22-1484, For the Purpose of Amending Metro Code Chapter 7.07 Related to Apportionment and Allocation of Income to Better Align with Oregon State Income Tax Apportionment Law for Certain Businesses*, passed Metropolitan Service District Council on 10/27/22. In an effort to maintain conformity among the three jurisdictions' tax laws, the Metropolitan Service District, Multnomah County, and City of Portland, Oregon have adopted changes to their respective business income tax codes and ordinances that generally conform to Oregon's single sales factor apportionment and market-based sourcing provisions on certain sales [see previously issued Multistate Tax Alert for details on the City of Portland, Oregon's adoption of its changes in September]. The new provisions are effective for taxable years beginning on or after January 1, 2023. Please contact us with any questions.

**URL:** <https://www.portland.gov/council/documents/ordinance/passed/191010>

**URL:** [https://multnomah.granicus.com/MetaViewer.php?view\\_id=3&clip\\_id=2590&meta\\_id=163466](https://multnomah.granicus.com/MetaViewer.php?view_id=3&clip_id=2590&meta_id=163466)

**URL:** <https://oregonmetro.legistar.com/View.ashx?M=F&ID=11308891&GUID=93D07A7E-244D-4AEE-9F29-2A28F68CAB6F>

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-portland-oregon-adopts-market-based-sourcing-ordinances.pdf>

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