ORDINANCE NO. 37

AN ORDINANCE OF THE LANE TRANSIT DISTRICT REGARDING THE EXCISE TAX ON EMPLOYERS; AMENDING ORDINANCE 34, SECTIONS 1.03, 1.06, AND 7.01 AND DECLARING AN EMERGENCY.

FINDINGS:

- A. The District adopted Ordinance No. 34 on November 20, 1991 establishing a tax upon every subject employer at the rate of fifty-six hundredths of one percent (.0056) of the wages paid by the employer with respect to services performed within the service area after December 31, 1991.
- B. ORS 267.385 permits the District by ordinance to impose such a tax equal to six-tenths of one percent (.006) of the wages paid with respect to the employment of such individual.
- C. The needs of the District require that the District increase the tax rate to six-tenths of one percent (.006) to carry out the power granted by ORS 267.010 to 267.390.

THE BOARD OF DIRECTORS OF LANE TRANSIT DISTRICT PURSUANT TO ORS 267.380 AND 267.385 DOES ORDAIN AS FOLLOWS:

- <u>section 1</u>. The above Findings are hereby adopted.
- <u>Section 2.</u> Sections 2. and 3. of Ordinance No. 34 is amended to increase the rate of tax from fifty-six hundredths of one percent (.0056) to six tenths of one percent (.006).
- <u>section 3.</u> Sections 1.03 and 1.06 of Ordinance No. 34 are amended to provide that this amendment and the payroll tax hereby imposed shall apply to all wages paid by employers subject to the tax with respect to all services performed after September 30, 1994.
- <u>Section 4</u>. The effective date of this Ordinance is October 1, 1994.
- <u>Section 5.</u> <u>Emergency Clause</u>. The Board of Directors finds that the State Revenue Department needs to have as much time as possible after the adoption of this Ordinance to effectuate the changes made herein, that this Ordinance is necessary for the immediate preservation of the public health, order and safety, and

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that because of said reasons, immediate enactment of this Ordinance is required. Therefore, this Ordinance shall take effect immediately.

ADOPTED:

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Presiding Officer

ATTEST:

Recording Secretary

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