



**CITY OF PORTLAND**  
OFFICE OF MANAGEMENT AND FINANCE  
BUREAU OF REVENUE AND FINANCIAL SERVICES  
Charlie Hales, Mayor  
Kenneth L. Rust, Chief Financial Officer  
Thomas W. Lannom, Revenue Division Director

Terri Williams, Tax Division Manager  
111 SW Columbia St., Suite 600  
Portland, OR 97201-5840  
Tel: (503) 823-5157  
Fax: (503) 823-5192  
TTY: (503) 823-6868

FOR IMMEDIATE RELEASE

Date: June 8, 2016

Contact: Thomas W. Lannom  
Revenue Division Director  
(503) 823-5154  
Thomas.Lannom@PortlandOregon.gov

### **Oregon Court of Appeals: The Arts Tax is Legal**

Today, the Oregon Court of Appeals upheld a prior ruling and agreed that the City of Portland's Arts Education and Access Income Tax ("Arts Tax") is not a "poll" or "head" tax. "Poll" and "head" taxes are prohibited by the Oregon Constitution. The Arts Tax is therefore a legally imposed tax that Portlanders must file and pay.

The court held in *George Wittemyer v. City of Portland* that, "A 'poll or head tax' has two conjunctive features: (1) the tax must be assessed per capita; and (2) it must not be "proportional" (i.e., it must be for a uniform, fixed amount). Both are required; neither is sufficient. As the trial court concluded, the Arts Tax is not imposed per capita. The referent class of putative, eligible taxpayers is all income-earning residents of Portland who are 18 or older. However, because of the exemptions predicated on level and source of individual and household income, the tax is not assessed on each eligible person within that per capita class. Accordingly, the Arts Tax is not a 'poll or head tax' proscribed by Article IX, section 1a."

The Court of Appeals has posted the decision at [www.publications.ojd.state.or.us/docs/A154844.pdf](http://www.publications.ojd.state.or.us/docs/A154844.pdf).

Thomas Lannom, Revenue Division Director said, "We are pleased the Court of Appeals agreed with the City of Portland that the Arts Tax is constitutional. Next week the City Council will consider a resolution to refer delinquent taxpayers to a collection agency. We urge all Portlanders who have not paid the tax to do so now."

The Arts Tax can be paid online in minutes at [www.portlandoregon.gov/artstax](http://www.portlandoregon.gov/artstax).

The Arts Tax helps fund 91 art and music teachers in Portland area schools providing over 36,000 students with access to an arts education, as well as local arts organizations through a partnership with the Regional Arts and Culture Council (RACC). Over \$35 million has been collected to date.

Tax disbursement details are available at [www.portlandoregon.gov/revenue/64767](http://www.portlandoregon.gov/revenue/64767). For a list of arts organizations receiving funding, visit the RACC website at

[www.RACC.org/AEAFgrants](http://www.RACC.org/AEAFgrants).

###