## BusinessTax History: Multnomah County Business Income Tax (County) and City of Portland Business License Tax (City)

								erating (NOL)	Allowe	d Net		
			Gross Receipts				Carryforward		Operating Loss		Owners Compensation	
Tax Year	Tax Rate		Exemption Amount		Minimum Fee/Tax		Tax Years		(NOL) Deduction		-	
	County	City	County	City	County	City	County	City	County	City	County	City
1981-85	0.60%	2.20%	\$10,000	\$2,500	\$0	\$25	5	5	100%	100%	\$50,000	\$50,000
1986	0.95%	2.20%	\$10,000	\$2,500	\$0	\$25	5	5	100%	100%	\$50,000	\$50,000
1987	1.46%	2.20%	\$10,000	\$2,500	\$0	\$25	5	5	100%	100%	\$50,000	\$50,000
1988-90	1.46%	2.20%	\$10,000	\$2,500	\$0	\$25	15	5	100%	100%	\$50,000	\$50,000
1991-92	1.46%	2.20%	\$10,000	\$10,000	\$0	\$100	15	5	100%	50%	\$50,000	\$50,000
1993-97	1.45%	2.20%	\$15,000	\$15,000	\$0	\$100	5	5	75%	75%	\$50,000	\$50,000
1998	1.95%	2.20%	\$15,000	\$15,000	\$0	\$100	5	5	75%	75%	\$50,000	\$50,000
1999	1.45%	2.20%	\$25,000	\$25,000	\$0	\$100	5	5	75%	75%	\$51,500	\$51,500
2000	1.45%	2.20%	\$25,000	\$25,000	\$0	\$100	5	5	75%	75%	\$53,000	\$53,000
2001	1.45%	2.20%	\$25,000	\$25,000	\$0	\$100	5	5	75%	75%	\$54,000	\$54,000
2002	1.45%	3.20%	\$25,000	\$25,000	\$0	\$100	5	5	75%	75%	\$55,000	\$55,000
2003	1.45%	2.60%	\$25,000	\$25,000	\$0	\$100	5	5	75%	75%	\$56,000	\$56,000
2004	1.45%	2.60%	\$25,000	\$25,000	\$0	\$100	5	5	75%	75%	\$57,500	\$57,500
2005	1.45%	2.20%	\$25,000	\$25,000	\$0	\$100	5	5	75%	75%	\$60,000	\$60,000
2006	1.45%	2.34%	\$25,000	\$25,000	\$0	\$100	5	5	75%	75%	\$61,500	\$61,500
2007	1.45%	2.27%	\$25,000	\$50,000	\$0	\$100	5	5	75%	75%	\$63,000	\$80,000
2008-10	1.45%	2.20%	\$50,000	\$50,000	\$100	\$100	5	5	75%	75%	\$84,000	\$84,000
2011	1.45%	2.20%	\$50,000	\$50,000	\$100	\$100	5	5	75%	75%	\$87,000	\$87,000
2012	1.45%	2.20%	\$50,000	\$50,000	\$100	\$100	5	5	75%	75%	\$88,500	\$88,500
2013	1.45%	2.20%	\$50,000	\$50,000	\$100	\$100	5	5	75%	75%	\$90,500	\$90,500