

CITY OF DUNDEE, OREGON  
ORDINANCE No. 439A - 2005

AN ORDINANCE AMENDING ORDINANCE NO. 417-2003 IMPOSING THE DUTY TO REMIT THE TAX ON MOTOR VEHICLE FUEL IMPOSED ON DEALERS BY ORDINANCE NO. 417-2003 ON PERSONS DELIVERING SAID MOTOR VEHICLE FUEL TO DEALERS IN THE CITY; DECLARING AN EMERGENCY.

**WHEREAS**, the Dundee City Council adopted Ordinance 417-2003 which created a license tax of two cents (\$0.02) per gallon on all persons who imported or caused to be imported motor vehicle fuel for sale or distribution in the City;

**WHEREAS**, the City Council wishes to impose the obligation of collecting and remitting the license tax on 'persons' who sell or deliver motor vehicle fuel to dealers in the city in order to ensure that the collection of and remittance to the City is done in a timely manner.

**NOW THEREFORE**, based on the foregoing, be it ordained by the City Council of the City of Dundee:

**Section 1.** Section 3 to Ordinance No. 417-2003 is hereby amended by adding a new subsection (C) such that the entire Section reads as follows:

**Section 3. Amount and Payment.**

- A. Subject to subsection (B) below, every dealer in the City who engages in the sale, use or distribution of motor vehicle fuel whether in the dealer's name, the name of another or the name of the dealer's representative/agent is required to do the following:
  1. Provide a statement (not later than the 25<sup>th</sup> of each month) to the City of all motor vehicle fuel sold, used or distributed by the dealer in the City as well as all such fuel sold, used or distributed in the City by a purchaser for which sale, use or distribution the dealer has assumed liability for the applicable license tax during the preceding month.
  2. Pay a license tax computed on the basis of \$.02 per gallon of such motor vehicle fuel so sold, used or distributed as shown by such statement in the manner and within the time provided in this Ordinance. The Council may revise the amount of the tax imposed by the terms of this Ordinance by resolution at any such time the Council deems that appropriate.
- B. In lieu of claiming a refund of the tax as provided in Section 18 of this Ordinance or of any prior erroneous payment of the license tax made to the City by the dealer, the dealer may show such motor vehicle fuel tax as a credit or deduction on the monthly statement and payment of tax.
- C. **Any person selling or delivering motor vehicle fuel to a dealer in the City which motor vehicle fuel is then intended for resale to the public by the dealer shall be responsible for collecting the license tax noted in subsection 3(A)(2) above on behalf of the dealer and remitting said the amount collected to the City not later than the 25<sup>th</sup> of each month (i.e.,**

October 25<sup>th</sup>) for motor vehicle fuel sold or delivered to the importing dealer the month immediately prior (i.e., September). Any such person failing to collect the importing dealer's license tax and remitting it to the city in a timely fashion shall be jointly and severally liable for all said taxes and penalties otherwise due the City by the importing dealer.

**Section 2.** The duty to remit taxes due on fuel delivered to dealers in the City imposed by the terms of this Ordinance shall be effective on the 25th of October, 2005 and the 25<sup>th</sup> of every month thereafter.

**Section 3.** In order that the duties imposed by this ordinance and the resulting funds forthcoming to the City be received as promptly as possible, the Council hereby declares an emergency to exist and said ordinance shall be and is effective from and after its passage by the Council.

PASSED AND APPROVED this 20 day of September, 2005

*C. Diane Ragsdale*

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Diane Ragsdale  
Mayor

Attest:

*Eve Foote*

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Eve Foote  
Administrator