



ROD UNDERHILL, District Attorney for Multnomah County

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December 17, 2014

Steve Law
Portland Tribune Reporter
P. O. Box 22109
Portland, OR 97269

Wade Tucker
Deputy City Attorney
1221 SW 4th Avenue, Suite 430
Portland, OR 97204

Re: Petition of Steve Law requesting the Multnomah County District Attorney to order the City of Portland to produce a copy of the following record: Gross lodging tax revenues collected by Airbnb from hosts of short-term rental operations.

Dear Mr. Law and Mr. Tucker:

BACKGROUND

On this public records petition, ORS 192.410 et seq., petitioner Steve Law requests the district attorney to order the city to make available for inspection the above mentioned tax records.

Mr. Law asked for a copy of these records on October 24, 2014, in a written public records request, after earlier being turned down after making an oral request for the information to Revenue Bureau Director Thomas Lannom. Mr. Law then sent his public records request to Kelly Ball of the Office of Management and Finance, who delegated the city's response to Jen Clodius. Ms. Clodius denied the request on November 10, 2014 citing Portland City Code 6.04.130, ORS 320.330 and ORS 192.502(18).

According to petitioner, gross lodging tax revenues are collected by Airbnb from hosts of short-term rental operations in the city and given to the Portland Bureau of Revenue. Airbnb collects the revenues on behalf of short-term-rental hosts in the city who use Airbnb for marketing purposes.

Mr. Law has reported mismanagement by the city in the implementation of the Airbnb program. He argues that it is the public's interest to know how much money the city is earning from this new revenue source and if additional funds could be collected through tax collection and permitting.

DISCUSSION

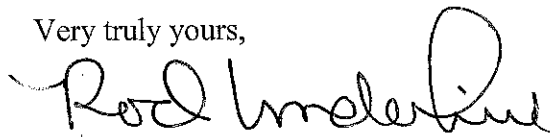
My office needs not decide any issue related to if disclosure would be in the public's interest because we agree with the city that the sought after records are either not subject to disclosure under the public records law or unconditionally exempt under ORS 192.502(9)(a).

ORS 320.340 removes the amount of public monies received by the Oregon Department of Revenue from disclosure under the public records law and ORS 320.330 extends the confidentiality protections to other provisions of tax law. Portland City Code (PCC) 6.04.130(D) makes it unlawful for the Portland Revenue Bureau, or any other city officer or employee, to disclose any financial information submitted to the bureau under the transient lodging tax. As such, the amount of tax collected would be exempt under ORS 192.502(9)(a) as "information the disclosure of which is prohibited or restricted or otherwise made confidential under Oregon law."

ORDER

Accordingly, it is ordered that the petition of Steve Law is hereby denied.

Very truly yours,



ROD UNDERHILL
District Attorney
Multnomah County