



Memorandum

Date: January 30, 2014
To: Revenue Team
From: Sue Cutsogeorge, Finance Director
Subject: General Fund Revenue Alternatives

The City of Eugene has comprehensively reviewed new alternative revenue sources for the General Fund a number of times since the mid-1980s. In the past we have identified the following as possible revenue alternatives for the City's General Fund. In addition, the City Council has specifically referred three items for you to consider - an increase in the Transient Room Tax, a business license fee and a bicycle registration fee. The list below is a starting place for your discussions.

Admissions Tax - A specific excise tax which would be applied to the price of admission for performances, entertainments, spectator events, festivals, sporting events and other activities for which admission is charged.

Bicycle Registration Fee * - An annual or one-time fee levied on bicycle ownership or a one-time fee at the point of sale of bicycles.

Business Gross Receipts Tax - A tax imposed on all for-profit business sales transactions within the City of Eugene. May be structured as a business & occupations tax.

Business License Fee * - A fee imposed for the privilege of conducting business within the City of Eugene.

City Service Fee - A fee levied on developed property for a group of related services that are generally available to and are broadly accessed by occupants of property in a city.

Commuter Tax - A tax levied specifically on non-resident workers employed within a jurisdiction in order to recover a share of the costs of general-funded services that broadly benefit the non-resident worker and their employment.

Corporate Income Tax - A tax applied to the net income of for-profit corporations doing business or otherwise obtaining income within the City of Eugene.

Local Option Property Tax Levy - A limited-duration tax levy that is paid by all owners of taxable property within the City.

Payroll Tax - A tax levied when employers pay employees their wages and salaries earned within the City of Eugene, collected either from employers on total payroll or from employees via a payroll deduction.

Personal Income Tax - A tax on income of residents of Eugene and on nonresidents earning income in Eugene.

Restaurant Tax - An excise tax on sales of food and beverages in the city paid either by customers on their bill or by the restaurant based on gross receipts.

Retail Sales Tax - An excise tax levied on a broad range of or specific goods and services at the point of sale.

Transient Room Tax * - A transient room tax is levied as a rate applied to the cost of rentals of temporary lodging such as hotels, motels, RV parks, etc.

User Fees and Service Charges - A user fee or service charge is paid by those who use and benefit from a specific public good, service or facility, as a condition for receiving the good, service or using the facility

Utility Consumption Tax - An excise tax on utility services used by residents of the City, levied either on amount of consumption or as a flat per-account fee.

*Referred to the Revenue Team for review by the City Council.