



Discretionary City Revenue Sources

PROPERTY TAXES

General
Obligation Bond

Local Option
Levy

Permanent
Rate

INCOME TAXES

Personal Income
Tax*

Payroll Tax*

Corporate Income Tax/
Business License Tax

Pay Ratio Surtax
(CEO Tax)

SALES/EXCISE TAXES

Admissions Tax
(performances, entertainment,
sporting events, etc.)

Business Gross
Receipts*

General Sales
Tax*

Local Gas Tax

Local Marijuana
Tax

Motor Vehicle
Rental Tax

Restaurant Tax
(food and beverages)

Retail Sales Tax
(range or specific goods
and services)

Transient
Lodging Tax

Utility
Consumption Tax

Vaping/
E-Cigarette Tax*

FEES FOR SERVICES

Building Fees

Business
License Fee

Construction
Excise Tax

Franchise Fees/
Privilege Taxes
(use of right of way)

Land Use/
Planning Fees

Local
Improvement
District (LID)

Parking Benefit
District/
Parking Fees

Service Fees

System
Development
Charges (SDC)

Transportation
Utility Fees
(street fees)

Utility Service
Fees

PREEMPTED TAXES

Alcohol

Tobacco
Products

Real Estate
Transfer/Broker
License

* no Oregon cities have imposed to date