

<b>OREGON ACCOUNTING MANUAL</b>		Number 50.60.00.PR
Oregon Department of Administrative Services State Controller's Division		Effective Date August 24, 2004
Chapter	<b>Tax Issues</b>	.1 OF .2
Part	<b>Mass Transit Tax</b>	
Section		Approval  Signature on file at SCD

- .101 The Department of Transportation (ODOT) will send written documentation to inform the State Controller's Division of any changes associated with mass transit boundaries or rates.
- .102 Based on the boundary and rate information provided, each valid position number in the Position Inventory Control System (PICS) and the Personnel Position DataBase (PPDB) is linked to a work location designated by a city/county code. All valid Mass Transit Codes (listed below) are linked to a corresponding city/county code. When a position is filled, and an employee is attached to the position, the appropriate fields designating the city/county and Mass Transit district are automatically populated. The following mass transit codes can be found in the personnel system:
- C – Tillamook County
  - E – Sunset Empire (Astoria, Hammond, Seaside, and Warrenton)
  - H – Hood River Transit District
  - K – Basin Transit Service District (Klamath Falls)
  - L – Lane County Mass Transit District
  - M – Mololla Transit District
  - R – Rogue Valley Transportation District
  - S – Salem Transit District
  - T – Tri-County Metropolitan District (Portland)
  - X – Not Subject (All Others)
  - Y – Lincoln County (Lincoln City, Newport, Siletz, and Waldport)
- .103 In the event of an employee temporary location change, the agency personnel office can override the designation of the city/county code. Agencies will want to maintain a record of all temporary location changes. The temporary location change process must take place for each new employee. If the position is permanently relocated, there is a specific action that must take place to have the position master record changed to connect with the new city/county code.
- .104 For agencies using the Statewide Financial Management Application (SFMA), SFMA will automatically generate mass transit and move the generated mass transit funds to the Mass Transit Assistance Account. Salaries paid with federal funds are exempt from mass transit tax. Federal funds can be designated in SFMA either by the position or portion of the position having a federal fund PCA(s) in PPDB or the agencies taking an overall mass transit reduction via the D54 screen, Table ID: PARM in SFMA. It is the agency's responsibility to be able to document and ensure the federal, non-federal split is accurate.
- .105 The Statewide Financial Management Services staff monitors the agency payables, including Mass Transit, compared to the Department of Administrative Services' receivable to ensure both sets of transactions balance and are reimbursed timely.

- .106 For agencies on the Oregon State Payroll Application (OSPA) and not on SFMA, the OSPA calculates the Mass Transit amount due.
- a. The Department of Administrative Services, Office of Business Administration, (OBA) invoices the agency.
  - b. Non-SFMA agencies are responsible to pay the mass transit tax to the OBA monthly.
- .107 The Office of Business Administration is responsible for the following Mass Transit processes:
- a. Deposit receipts associated with the mass transit tax in the Mass Transit Assistance Account.
  - b. Distribute the mass transit tax quarterly to the appropriate districts based on calculations and reports identifying tax revenue levied/collected on behalf of the districts.
  - c. Coordinate resolution of all subsequent adjustments by a state agency or mass transit district/transportation district. Research and resolve all questions concerning over-assessment and under-assessment of taxes. Assure proper payments are made to resolve negotiated adjustments.
  - d. Coordinate with the Department of Transportation, Public Transit Division and the affected entities, as necessary, to provide information and resolve disputes.