ORDINANCE NO. 2024

AN ORDINANCE OF THE CITY OF CENTRAL POINT IMPOSING A THREE PERCENT TAX ON THE SALE OF MARIJUANA ITEMS BY A MARIJUANA RETAILER AND REFERRING ORDINANCE

RECITALS:

- A. The city council previously adopted Ordinance No. 2018 imposing an initial tax of three percent on the sale of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the City;
- B. Section 34a of House Bill 3400 (2015) provides that to impose the tax upon marijuana sales a city council must adopt an ordinance to be referred to the voters that imposes up to a three percent tax or fee on the sale of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the city;
- C. The city council desires to impose said three percent tax on the sale of recreational marijuana items by a marijuana retailer in the area subject to the jurisdiction of the city;

THE PEOPLE OF THE CITY OF CENTRAL POINT DO ORDAIN AS FOLLOWS:

DEFINITIONS:

Marijuana item has the meaning given that term in Oregon Laws 2015, chapter 614, section 1.

Marijuana retailer means a person who sells marijuana items to a consumer in this state.

Retail sale price means the price paid for a marijuana item, excluding tax, to a marijuana retailer by or on behalf of a consumer of the marijuana item.

TAX IMPOSED. As described in section 34a of House Bill 3400 (2015), the City of Central Point hereby imposes a tax of three percent on the retail sale price of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the city.

COLLECTION. The tax shall be collected at the point of sale of a marijuana item by a marijuana retailer at the time at which the retail sale occurs and remitted by each marijuana retailer that engages in the retail sale of marijuana items as provided in Central Point Municipal Code Chapter 3.30.

Ordinance No. <u>2024</u> (012816)

REFERRAL. This ordinance shall be referred to the electors of Central Point at the next statewide general election on Tuesday, November 8, 2016.

Mayor Hank Williams

ATTEST:

All Mura Course of City Recorder