## AN ORDINANCE OF THE CITY OF WILLAMINA IMPOSING A THREE PERCENT TAX ON THE SALE OF MARIJUANA ITEMS BY A MARIJUANA RETAILER AND REFERRING ORDINANCE #661

Whereas, ORS 475B.345 provides that a city council may 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;

Whereas, the city council wants to impose a tax on the sale of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the city;

NOW THEREFORE, BASED ON THE FOREGOING, THE CITY OF WILLAMINA ORDAINS AS FOLLOWS:

#### **Section 1: DEFINITIONS.**

Marijuana item has the meaning given that term in ORS 475B.015(16).

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

<u>Retail sale price</u> 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.

### Section 2: TAX IMPOSED.

As described in ORS 475B.345 the City of Willamina 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.

### Section 3: 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.

## Section 4: REFERRAL.

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

Attest: Mayor  Lebling Bernaul
Debbie Bernard
City Recorder
First Reading: 6-30-16 Second Reading: 6-30-16
PASSED AND ADOPTED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF WILLAMINA this
First Reading: Second Reading:
PASSED AND ADOPTED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF WILLAMINA this day of, 2016, by the following vote and effective immediately upon adoption.  YEAS NAYS ABSTAIN ABSENT

# CITY OF WILLAMINA, OREGON

## **RESOLUTION NO. #15-16-019**

A RESOLUTION APPROVING REFERRAL TO THE ELECTORS OF THE CITY OF WILLAMINA THE QUESTION OF IMPOSING A THREEE PERCENT TAX ON THE SALE OF MARIJUANA ITEMS BY A MARIJUANA RETAILER WITHIN THE CITY

WHEREAS, ORS 475B.345 provides that a city council may 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;

**WHEREAS**, the city of Willamina city council adopted Ordinance #661, which imposes a tax of three percent on the sale of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the city;

NOW THEREFORE, BE IT RESOLVED by the City Council for the City of Willamina that:

Section 1. An election is hereby called in and for the City of Willamina, Yamhill

County, Oregon, to submit to the legal voters of the City the following

question:

Shall the City impose a 3% tax on marijuana items sold by a

marijuana retailer in Willamina?

Section 2. Tuesday, November 8, 2016 is hereby designated as the date for holding

the election for voting on the measure.

Section 3. The election shall be conducted by the Yamhill County Elections

Department.

Section 4. The precincts for said election shall be and do constitute all of the territory

included within the corporate limits of the City of Willamina.

**Section 5.** The ballot title to appear on the ballots shall read as follows:

CAPTION: Authorizing tax on recreational retail sales of marijuana items

QUESTION: Shall the City impose a 3% tax on recreational marijuana items sold

by a marijuana retailer in Willamina?

SUMMARY:

Under a state law, cities in Oregon may adopt ordinances imposing up to a three percent tax or fee on the sale of recreational marijuana items in the city by state-licensed marijuana retailers as long as the ordinance is referred to the voters for approval at the next statewide general election. This measure seeks the required voter approval for a 3% tax on recreational marijuana sold in the city by state-licensed marijuana retailers.

If this measure is approved, the City would be authorized to impose a three percent (3%) tax on recreational marijuana sales in Willamina.

Section 6.

The City Recorder is hereby authorized to submit an impartial explanatory statement for the Yamhill County Voters' Pamphlet on behalf of the City to read something substantially similar to the following:

#### **EXPLANATORY STATEMENT:**

Approval of this measure would impose a three percent tax on the sale of recreational marijuana items by all licensed marijuana retailers within the city. If approved, the revenues from this tax are estimated to be approximately \$4,000. There are no restrictions on how the city may use the revenues generated by this tax.

Under Measure 91, adopted by Oregon voters in November 2014 and amended by the Legislature in 2015, the Oregon Liquor Control Commission must license entities to provide for the retail sale of recreational marijuana. The 2015 legislation provides that a city may adopt an ordinance imposing up to a three percent tax on the sale of recreational marijuana items (which include marijuana concentrates, extracts, edibles, and other products intended for human consumption and use) by retail licensees in the city, but the city must refer the tax to the voters at a statewide general election. The City of Willamina adopted an ordinance imposing a three percent tax on the sale of recreational marijuana items by a retail licensee in the city. As a result, this measure has been referred to the voters consistent with the requirements of state law.

Section 7.

The City Recorder shall take any and all steps necessary to place this measure on the ballot at the November 8, 2016 statewide general election including but not limited to publishing a copy of the ballot title in the next available edition of a newspaper of general distribution in the City as well as notice of the seven day challenge ballot title challenge period as required in ORS250.296.

**Section 8.** This resolution is effective upon its adoption by the City Council.

PASSED AND APPROVED this 30 th day of June 2016.

Mayor Ila Skyberg

ATTEST:

City Recorder