

A RESOLUTION OF THE LEBANON CITY)
COUNCIL ESTABLISHING TAX RATES)
FOR THE SALE OF MARIJUANA, MEDICAL)
MARIJUANA AND MARIJUANA INFUSED)
PRODUCTS IN THE CITY OF LEBANON)

Resolution No. 2014-35

RECITALS:

A. The Lebanon City Council on October 22, 2014 adopted Ordinance No. 2855, establishing a tax on marijuana and marijuana infused products in the City of Lebanon, which shall be codified as Chapter 3.20 of the Lebanon Municipal Code.

B. Per Section 3.20.030 of the LMC, the Council shall by resolution establish a tax rate for the sale of such products.

THE CITY OF LEBANON RESOLVES AS FOLLOWS:

SECTION 1. Pursuant to Section 3.20.030 of Lebanon Municipal Code, the City Council of the City of Lebanon establishes a tax rate of zero percent (0%) of the gross sale amount paid to the seller by a registry identification cardholder, as defined in Section 3.20.020(G) of the Lebanon Municipal Code.

SECTION 2. Pursuant to Section 3.20.030 of Lebanon Municipal Code, the City Council of the City of Lebanon establishes a tax rate of ten percent (10%) of the gross sale amount paid to the seller of marijuana and marijuana-infused products by individuals who are not purchasing marijuana under the Oregon Medical Marijuana Program.

This Resolution shall be effective immediately upon its passage.

Passed by a vote of 5 for and 0 against by the Lebanon City Council on this 22 day of October, 2014.

CITY OF LEBANON, OREGON

Paul R. Aziz
Paul R. Aziz, Mayor
Bob Elliott, Council President

ATTEST:

Linda Kaser
Linda Kaser, City Clerk / Recorder