

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

) Ordinance Bill No. 2016-14
)
) Ordinance No. 2883
)

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 on the sale of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the city;

Whereas, the Lebanon 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 LEBANON ORDAINS:

Section 1. DEFINITIONS.

- (1) "Marijuana item" has the meaning given that term in ORS 475B.015(16).
- (2) "Marijuana retailer" means a person who sells marijuana items to a consumer in this state.
- (3) "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.

Section 2. TAX IMPOSED. As described in ORS 475B.345 the City of Lebanon 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.

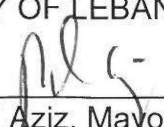
Section 3. COLLECTION. The tax shall be collected at the point of sale of a marijuana item by a marijuana retailer at the time at which the retail sale occurs and remitted by each marijuana retailer that engages in the retail sale of marijuana items.

Section 4. REFERRAL. This ordinance shall be referred to the electors of Lebanon at the next statewide general election on November 8, 2016.

Section 5. Effective Date. This ordinance will be effective 30 days following the date of its passage by the City Council. However, no tax can be imposed or collected unless the voters reject (i.e. do not approve) the prohibition (ban) of recreational marijuana retailers at the next statewide general election held on Tuesday, November 8, 2016.

Passed by the Lebanon City Council by a vote of 4 for and 0 against and executed by the Mayor on this 13th day of July, 2016.

CITY OF LEBANON, OREGON



Paul Aziz, Mayor
Bob Elliott, Council President

ATTEST:



Linda Kaser, City Clerk/Recorder