

ORDINANCE NO. 1396-16

AN ORDINANCE IMPOSING A THREE PERCENT TAX ON THE SALE OF MARIJUANA ITEMS BY A MARIJUANA RETAILER AND REFERRING THE ORDINANCE TO VOTERS

WHEREAS, section 34a of House Bill 3400 (2015), codified as 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 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 of Tualatin;

THE CITY OF TUALATIN ORDAINS AS FOLLOWS:

Section 1. Tualatin Municipal Code Chapter 13-1 is amended to read as follows:

TMC 13-1-010. Definitions. Unless the context clearly requires otherwise, the following words and phrases used in this Chapter have the following meanings:

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

TMC 13-1-020. Tax Imposed. As provided in ORS 475B.345, the City of Tualatin imposes a tax of three percent (3%) on the retail sale price of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the City of Tualatin.

TMC 13-1-030. 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 2. Ordinance No. 1376-14, adopted September 29, 2014, is repealed.

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Section 3. Referral. This ordinance shall be referred to the electors of the City of Tualatin at the next statewide general election to be held on Tuesday, November 8, 2016.

ADOPTED this 25 day of July, 2016.

CITY OF TUALATIN OREGON

BY [Signature]
Mayor

APPROVED AS TO LEGAL FORM

BY [Signature]
City Attorney

ATTEST

BY [Signature]
City Recorder *Pro Tem*