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3 **BEFORE THE BOARD OF COMMISSIONERS**

4 **FOR LINCOLN COUNTY, OREGON**

5 **ORDINANCE # 488**

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8 **Relating to taxes imposed on the recreational sale of marijuana items; creating new**  
9 **provisions beginning with LCC 5.305; and referring the ordinance to the voters for**  
10 **approval.**  
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12

13 Findings:

14 WHEREAS, ORS 475B.345(2) provides in part that a governing body of a county may  
15 adopt an ordinance to be referred to the voters that imposes a tax or fee on the sale of marijuana  
16 items sold in the unincorporated area subject to the jurisdiction of a county by a person that holds  
17 a license under ORS 475B.110 (marijuana retailer); and

18 WHEREAS, ORS 475B.345(4) limits the tax or fee referenced above to 3%; and

19 WHEREAS, ORS 475B.310(3) indicates that if a governing body of a county adopts an  
20 ordinance as referenced above, the governing body shall refer the measure of the ordinance to the  
21 electors of the county for approval at the next statewide general election; and

22 WHEREAS, the Board of Lincoln County Commissioners wants to impose a tax on the  
23 sale of marijuana items by a marijuana retailer in the unincorporated area subject to the  
24 jurisdiction of the county.

25 The Lincoln County Board of Commissioners ordains as follows:

26 **SECTION 1.**

27 Provided that this ordinance is approved by electors of Lincoln County on November 8,  
28 2016, Chapter 5 of the Lincoln County Code (LCC) is amended by adding the following sections  
29 as outlined below.

30 **5.305 Definitions**

1 As used in LCC 5.305 to 5.315, unless the context requires otherwise:

2 (1) “Marijuana items” has the meaning given that term in ORS 475B.015(16).

3  
4 (2) “Marijuana retailer” means a person who sells marijuana items to a  
5 consumer in this state.

6  
7 (3) “Retail sale price” means the price paid for a marijuana item, excluding tax,  
8 to a marijuana retailer by or on behalf of a consumer of the marijuana item.

9 **5.310 Tax Imposed**

10 As described in ORS 475B.345, Lincoln County hereby imposes a tax of 3 percent  
11 on the retail sale price of marijuana items by a marijuana retailer in the unincorporated  
12 area of Lincoln County.

13 **5.315 Collection**

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

17 SECTION 2.

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

20 SECTION 3.

21 This ordinance shall be effective immediately upon certification of the election results if  
22 approved by the electors of Lincoln County at the election of November 8, 2016.

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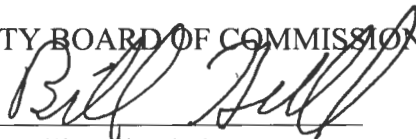
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First Reading: 7/20/16

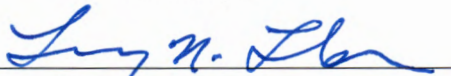
Second Reading: 8/3/16

DATED this 3 day of August, 2016.

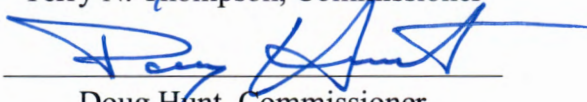
LINCOLN COUNTY BOARD OF COMMISSIONERS



Bill Hall, Chair



Terry N. Thompson, Commissioner



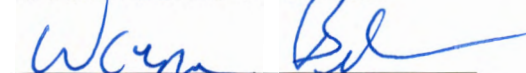
Doug Hunt, Commissioner

ATTESTED TO:



Tanya Graham, Recorder

APPROVED AS TO FORM:



Wayne Belmont, County Counsel