

**BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON**

**ORDINANCE NO: 14-16**

**AN ORDINANCE ESTABLISHING A TAX  
ON THE SALE OF MARIJUANA AND  
MARIJUANA-INFUSED PRODUCTS IN  
LANE COUNTY (RELATING TO MEASURE  
91)**

**WHEREAS**, Lane County is a Home Rule Charter county with all powers which the constitutions, statutes and common law of the United States and this State expressly or impliedly grant or allow counties, as fully as though its Charter specifically enumerated each of those powers, as well as all powers not inconsistent with the foregoing and, in addition thereto, shall possess all powers hereinafter specifically granted;

**WHEREAS**, the Lane County Home Rule Charter at Chapter II, Sections 5 and 6 grants authority to the Board of Commissioners of Lane County to legislate on issues that affect Lane County;

**WHEREAS**, the citizens of the State of Oregon are scheduled to vote in the November 2014 General Election on Measure 91 which would legalize the possession, use and sale of marijuana for recreational purposes in the State of Oregon;

**WHEREAS**, Measure 91 at Section 42 contains a section indicating that if it passes the State of Oregon will have the exclusive right to tax marijuana sold under the measure;

**WHEREAS**, if Measure 91 is passed it will have significant impact upon public safety and substance abuse treatment programs in Lane County;

**WHEREAS**, Lane County does not have the fiscal resources to respond to the significant impact upon public safety and substance abuse treatment programs caused by the passage of Measure 91; and

**WHEREAS**, Lane County desires to tax the sale or transfer of marijuana and marijuana-infused products within Lane County.

**NOW, THEREFORE**, the Board of Commissioners of Lane County **ORDAINS** as follows:

1. For the purposes of this ordinance, every person who sells marijuana or marijuana-infused products in the Lane County is exercising a taxable privilege. The purpose of this ordinance is to impose a tax upon the retail sale of marijuana and marijuana-infused products.
2. There is hereby levied and shall be paid a tax by every seller exercising the taxable

privilege of selling marijuana or marijuana-infused products as defined in this ordinance.

3. The amount of tax levied shall be 50% of the rate imposed by Measure 91, Section 33 or any clarifying legislation adopted by the Oregon Legislature taxing marijuana related items.

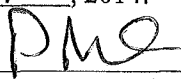
4. The following definitions apply:


- a. "Marijuana" shall have the same definition as that found in Measure 91, Section 5(15).
- b. "Marijuana items" is defined as marijuana, marijuana products and marijuana extracts.
- c. "Person" means natural person, joint venture, joint stock company, partnership, association, club, company, corporation, business, trust, organization, or any group or combination acting as a unit, including the United States of America, the State of Oregon and any political subdivision thereof, or the manager, lessee, agent, servant, officer or employee of any of them.
- d. "Purchase or Sale" means the acquisition or furnishing for consideration by any person of marijuana within Lane County.
- e. "Retail sale" means the transfer of goods or services in exchange for any valuable consideration paid to the seller of marijuana and marijuana-infused products by individuals.
- f. "Seller" means any person who is required to be licensed or has been licensed by the State of Oregon to provide marijuana or marijuana-infused products to purchasers for money, credit, property or other consideration.
- g. "Tax" means either the tax payable by the seller.

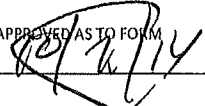
5. In the event that Measure 91 is approved in November 2014, the Board will request an additional ordinance for staff to create reporting requirements and penalties necessary to fully implement this ordinance.

6. The provisions of this ordinance are severable, and if any section, clause, sentence, part, or provision thereof shall be declared illegal, invalid or unconstitutional by any court of competent jurisdiction, the decision shall not affect, impair, or invalidate any other provisions of this ordinance.

ENACTED this 21<sup>st</sup> day of October, 2014.

  
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Pat Farr, Chair Lane County Board of Commissioners

  
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Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM  
Date 

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LANE COUNTY OFFICE OF LEGAL COUNSEL