

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO: 16-04

**IN THE MATTER OF AMENDING
LANE CODE CHAPTER 4 TO ADOPT
A LOCAL TAX ON MARIJUANA
SALES IN UNINCORPORATED LANE
COUNTY OF THREE PERCENT IF
APPROVED BY THE LANE COUNTY
VOTERS IN NOVEMBER 2016**

WHEREAS, the Board of Commissioners wishes to provide the voters of Lane County with the option of establishing a local tax on marijuana sales in unincorporated lane county of three percent as authorized by Oregon Revised Statutes (ORS)475B.345; and

WHEREAS, revenues generated from the tax will be allocated as set forth in Lane Code; and

WHEREAS, the legalization of recreational use of marijuana will impose additional burdens on county services; and

WHEREAS, it is in the public interest to implement a local tax on the sale of marijuana in unincorporated Lane County to provide revenue for the purposes described within; and

WHEREAS, this Ordinance complies with the requirements set forth in the Lane County Charter and the Lane County Code; and

WHEREAS, the Board of County Commissioners conducted a first reading of this Ordinance on July 12, 2016, and conducted a second reading and public hearing on this Ordinance on July 26, 2016, and is now ready to take action.

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

1. That the Board of County Commissioners of Lane County, Oregon hereby refers the question of whether to impose a Lane County tax of three percent on the sale of marijuana within unincorporated Lane County to the people of Lane County at the **November 8, 2016** election.
2. That this Ordinance becomes effective and takes effect immediately upon certification by the county clerk only if the referral of this Ordinance is approved by the voters. If the referral of this Ordinance is not approved by the voters, then this Ordinance is rejected.

3. If the referral of this Ordinance is approved by the voters, Lane Code Chapter 4 is amended by removing, substituting and adding the following sections:

REMOVE THESE SECTIONS

INSERT THESE SECTIONS

none

4.700 – 4.720

The above code sections are attached to this Ordinance and incorporated by this reference.

4. Nothing herein is intended to, nor acts to amend, replace, or otherwise conflict with any other ordinances of Lane County or any other Code or statutory provisions unless expressly so stated.


5. If any section, subsection, sentence, clause, phrase or portion of this Ordinance, including any exhibit, is for any reason held invalid or unconstitutional by any court or administrative agency of competent jurisdiction, such portion is deemed a separate, distinct, and independent provision, and such holding does not affect the validity of the remaining portions.

6. The office of Lane County Legal Counsel is authorized to codify this Ordinance and to make any technical changes, not affecting its substance, as are reasonably necessary to accomplish codification.

ENACTED this 26th day of July, 2016.



Faye Stewart, Chair
Lane County Board of Commissioners



Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM
Date 7-29-16


LANE COUNTY OFFICE OF LEGAL COUNSEL

At left margin indicates changes
Bold indicates material being added
~~Strikethrough~~ indicates material being deleted

**LEGISLATIVE
FORMAT**

4.700

Lane Code

4.720

**LANE COUNTY RECREATIONAL MARIJUANA TAX OF 3% ON THE SALE
OF MARIJUANA ITEMS BY A MARIJUANA RETAILER LICENSED TO
OPERATE IN UNINCORPORATED LANE COUNTY**

4.700 Title.

This subchapter is the Lane County Recreational Marijuana Tax of 3% on the Sale of Marijuana Items by a Marijuana Retailer Licensed to Operate in Unincorporated Lane County

4.705 Definitions.

Marijuana item has the meaning given that term in ORS 475B.015(16).

Marijuana retailer means a person who sells marijuana items to a consumer in this state.

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.

4.710 Policy.

As described in ORS 475B.345, Lane County hereby imposes a tax of 3 percent on the retail sale price of marijuana items by a marijuana retailer licensed to operate in the unincorporated area of Lane County.

4.715 Revenue Collection.

Each marijuana retailer that engages in the retail sale of marijuana items shall collect the county tax at the point of sale of a marijuana item at the time at which the retail sale occurs. The marijuana retailer shall remit the full amount of the county tax in accordance with ORS 475B.710 (2016 ed.) and any implementing regulations to the Oregon Department of Revenue, acting as Lane County's agent through intergovernmental agreement. The marijuana retailer shall delineate the remitted funds as the "Lane County Local Marijuana Tax of 3%".

4.720 Use of Proceeds.

Under an intergovernmental agreement with Lane County, the Oregon Department of Revenue will collect the taxes paid under this ordinance and transmit the amount collected, less any amounts due under the intergovernmental agreement, to the Lane County Treasurer who shall deposit such funds as appropriated through the annual budget process for general governmental purposes.

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