

**ORDINANCE NO. 17-1002**

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**AN ORDINANCE OF THE CITY OF OREGON CITY AMENDING THE OREGON CITY MUNICIPAL CODE CHAPTER 3.06, MARIJUANA AND MARIJUANA-INFUSED PRODUCTS TAX**

**WHEREAS**, in November of 2016, the citizens of Oregon City authorized the imposition of a tax upon the sale of marijuana and marijuana infused products through a vote on a referred measure; and

**WHEREAS**, the Measure imposing a tax on marijuana and marijuana infused products authorized the City to contract with an entity, including the State of Oregon, to administer and collect the tax; and

**WHEREAS**, the City has begun discussions with the Oregon Department of Revenue to administer the marijuana tax program and to collect the taxes for the City; and

**WHEREAS**, the Oregon Department of Revenue has identified technical changes to the City's taxation measure that would facilitate the collection of taxes, in particular, changes to the imposition of penalties and interest for late or non-payment of the tax; and

**WHEREAS**, the City wishes to amend the tax on marijuana and marijuana infused products to align the City's taxation program with the requirements of the Oregon Department of Revenue.

**NOW, THEREFORE, THE CITY OF OREGON CITY ORDAINS AS FOLLOWS:**

Section 1. The City hereby amends Section 3.06.060 of the Oregon City Municipal Code relating to penalties and interest on the collection of tax on marijuana and marijuana infused products by repealing Section 3.06.060 in its entirety and adopting as Section 3.06.060 the language contained in "Exhibit A", attached hereto, with additions shown in underline and deletions shown in ~~striketrough~~.

Section 2. Severability. If any provision of this Ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are severable.

Section 3. Effectiveness. This Ordinance shall take effect 30 days from the date of adoption.

Read for the first time at a regular meeting of the City Commission held on the 1<sup>st</sup> day of February, and the City Commission finally enacted the foregoing ordinance this 15<sup>th</sup> day of February, 2017.

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DAN HOLLADAY, Mayor

Attested to this 15<sup>th</sup> day of February, 2017,

Approved as to legal sufficiency:

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Kattie Riggs, City Recorder

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City Attorney

Attachment:  
Exhibit A – Oregon City Municipal Code Amendments