



# City of Oregon City

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## Staff Report

File Number: 17-093

**Agenda Date:** 2/1/2017

**Status:** Agenda Ready

**To:** City Commission

**Agenda #:** 7a.

**From:** Finance Director Wyatt Parno

**File Type:** Ordinance

### **SUBJECT:**

First Reading of Ordinance No. 17-1002, Amending Oregon City Municipal Code Chapter 3.06  
- Tax on Recreational Marijuana Sales

### **RECOMMENDED ACTION (Motion):**

Move to approve the first reading of Ordinance No. 17-1002, An Ordinance Amending Oregon City Municipal Code Chapter 3.06 - Tax on Recreational Marijuana Sales.

### **BACKGROUND:**

In November of 2016, the citizens of Oregon City imposed a tax upon the sale of marijuana and marijuana infused products through a vote on a referred measure. Consistent with the measure, 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. The Department of Revenue has identified technical changes to the City's taxation requirements 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. The City wishes to amend Code to align the City's taxation program with the requirements of the Oregon Department of Revenue.