

COUNTY COURT JOURNAL

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR TILLAMOOK COUNTY, OREGON

FILED
JUL 13 2016
TASSI O'NEIL
COUNTY CLERK

In the Matter of an Ordinance Imposing)
A Three Percent (3%) Tax on the Sale of Marijuana)
Items Sold by a Marijuana Retailer in the Area) ORDINANCE #81
Subject to the Jurisdiction of Tillamook County)

The Board of Commissioners for Tillamook County ORDAINS as follows:

Section 1. Title

This ordinance shall be known as the Tillamook County Marijuana Retailer Taxation Ordinance.

Section 2. 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.

Tax Administrator means the Tillamook County Board of Commissioners, or its designee.

Section 3. Tax Imposed

As described in ORS 475B.345, the County of Tillamook hereby imposes a tax of three percent on the retail sale price of marijuana items by a marijuana retailer in unincorporated areas of Tillamook County.

Section 4. Collection and Remittance

The tax shall be collected at the point of sale of a marijuana item by a marijuana retailer at the time at which the retail sale occurs and remitted by each marijuana retailer that engages in the retail sale of marijuana items pursuant to the procedure set forth in this Ordinance and/or any subsequent rules promulgated by the Board.

- (a) Every marijuana retailer shall keep records, render statements and comply with all rules adopted by the Board with respect to the tax imposed by this

Ordinance; the records must be sufficient to show the tax liability of the marijuana retailer.

- (b) Every marijuana retailer shall file a return with the County Tax Administrator, on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter in a form as set forth by the Board, or its designee, and subject to penalties for false swearing.
- (c) When a return is required under this Ordinance, the marijuana retailer required to make the return shall remit the tax due to the Tax Administrator at the time fixed for filing the return.
- (d) Every marijuana retailer shall be deemed to hold the amount collected pursuant to this Ordinance in trust.

Section 5. Referral

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

Section 6. Severability

If any section, subsection, paragraph, sentence, clause or phrase of this ordinance, or any part thereof, is for any reason held to be unconstitutional or otherwise invalid, such decision shall not affect the validity of the remaining portions of this ordinance or any part thereof. The Board hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional or otherwise invalid.

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Section 7. Effective Date

This ordinance shall become effective on January 1, 2017 if it is approved by the voters at the November 8, 2016 election.

ADOPTED this 13th day of July, 2016.

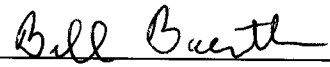
BOARD OF COUNTY COMMISSIONERS

Aye Nay Abstain/Absent



Mark Labhart, Chair

✓ /



Bill Baertlein, Vice Chair

✓ /

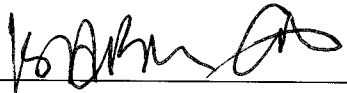


Tim Josi, Commissioner

✓ /

ATTEST: Tassi O'Neil, County Clerk

APPROVED AS TO FORM:

By 

Special Deputy



William K. Sargent, County Counsel

