RESOLUTION NO. 14-730-16

A RESOLUTION OF THE JOHN DAY CITY COUNCIL ESTABLISHING TAX RATES FOR THE SALE OF MARIJUANA AND MARIJUANA-INFUSED PRODUCTS IN THE CITY OF JOHN DAY.

WHEREAS, on October 28, 2014, the City of John Day, an Oregon municipal corporation ("City"), adopted the John Day Marijuana Tax Ordinance, Ordinance No. 14-162-03 (the "Ordinance"), pursuant to which City established a tax on the sale or transfer of marijuana and marijuana-infused products within City's incorporated limits; and

WHEREAS, Section 4 of the Ordinance provides that the John Day City Council (the "City Council") will establish by resolution the amount of the tax.

NOW, THEREFORE, BE IT RESOLVED, by and through the City Council meeting in regular session, the following:

- 1. The above-stated findings contained in this Resolution No. 14-730-16 (this "Resolution") are hereby adopted.
- 2. Pursuant to Section 4 of the Ordinance, the City Council establishes a tax rate of five percent (5%) of the gross taxable sale amount paid to the seller of marijuana and/or marijuana-infused products by a registry identification cardholder.
- 3. Pursuant to Section 4 of the Ordinance, the City Council establishes a tax rate of ten percent (10%) of the gross taxable sale amount paid to the seller of marijuana and/or marijuana-infused products by any person who is not purchasing marijuana under the Oregon Medical Marijuana Program.
- 4. The provisions of this Resolution are severable. Unless the context requires otherwise, terms contained in this Resolution that are defined in the Ordinance have the meanings assigned to them in the Ordinance. If any section, subsection, sentence, clause, and/or portion of this Resolution is for any reason held invalid, unenforceable, and/or unconstitutional, such invalid, unenforceable, and/or unconstitutional section, subsection, sentence, clause, and/or portion will (a) yield to a construction permitting enforcement to the maximum extent permitted by applicable law, and (b) not affect the validity, enforceability, and/or constitutionality of the remaining portion of this Resolution. This Resolution will be in full force and effect on the date the Ordinance becomes effective.

APPROVED AND ADOPTED by the John Day City Council on October 28, 2014.

Ron Lundbom, Mayor

ATTEST:

Peggy Gray, City Manager

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