

## ORDINANCE NO. 21-198-09

### AN ORDINANCE OF CITY OF JOHN DAY REPEALING ORDINANCE NO. 14-162-03, WHICH ORDINANCE IMPOSED A TAX ON MARIJUANA IN THE CITY.

WHEREAS, the City of John Day (“City”), an Oregon municipal corporation, has all the powers that the constitutions, statutes, and common law of the United States and Oregon expressly or impliedly grant or allow City; and

WHEREAS, on October 28, 2014, City adopted the John Day Marijuana Tax Ordinance, Ordinance No. 14-162-03 (the “Tax 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, on October 28, 2014, pursuant to Section 4 of the Tax Ordinance, City adopted Resolution No. 14-730-16 (the “Tax Resolution”), which Tax Resolution established (a) a tax rate of 5% of the gross taxable sale amount paid to the seller of marijuana and/or marijuana-infused products by a registry identification cardholder, and (b) a tax rate of 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; and

WHEREAS, after careful thought and consideration, including, without limitation, the financial impact administration and enforcement of the Tax Ordinance may have on City, the John Day City Council (the “Council”) has determined that it is in City’s best interests to repeal the Tax Ordinance in its entirety.

NOW, THEREFORE, the City of John Day ordains as follows:

1. Findings. The above-stated findings contained in this Ordinance No. 21-198-09 (this “Ordinance”) are hereby adopted.
2. Tax Ordinance Repealed. Council repeals the Tax Ordinance in its entirety. The Tax Ordinance will be of no further force and effect. City has not and will not collect any tax under the Tax Ordinance from any seller exercising the privilege of selling marijuana and/or marijuana-infused products within City’s jurisdictional limits. Sellers will not (a) collect or impose any tax under the Tax Ordinance on the sale or transfer of marijuana and/or marijuana-infused products, (b) pay any tax to City pursuant to the Tax Ordinance, and/or (c) prepare and file any tax returns required under the Tax Ordinance.
3. Miscellaneous. This Ordinance repeals and supersedes all City ordinances, resolutions, and/or policies to the extent such ordinances, resolutions, and/or policies are in conflict with this Ordinance, including, without limitation, the Tax Ordinance and Tax Resolution. All pronouns contained in this Ordinance and any variations thereof will be deemed to refer to the masculine, feminine, or neutral, singular or plural, as the identity of the parties may require. The singular includes the plural and the plural includes the singular. The word “or” is not exclusive. The words “include,” “includes,” and “including” are not limiting. Any reference to a particular law, rule, regulation, code, or ordinance includes the law, rule, regulation, code, or ordinance as now in force and which may hereafter be amended. The provisions of this Ordinance are hereby declared severable. If any section, subsection, sentence, clause, and/or portion of this Ordinance 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 Ordinance. This Ordinance may be corrected by order of the Council to cure editorial and/or clerical errors. Unless otherwise provided in this Ordinance, terms contained herein that are defined under Section 3 of the Tax Ordinance will have the meanings assigned to such terms under Section 3 of the Tax Ordinance.

This Ordinance was PASSED and ADOPTED by the John Day City Council by a vote of \_\_\_ for and \_\_\_ against and APPROVED by the mayor on this \_\_\_th day of \_\_\_\_\_, 2021.

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Ron Lundbom, Mayor

ATTEST:

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Nicholas Green, City Manager