

**ORDINANCE NO. 249**

**AN ORDINANCE AMENDING ORDINANCE NO. 245 (AN ORDINANCE IMPOSING A THREE PERCENT TAX ON THE SALE OF MARIJUANA ITEMS BY A MARIJUANA RETAILER AND REFERRING THE ORDINANCE TO THE VOTERS)**

**WHEREAS**, on July 12, 2016 the Detroit City Council passed Ordinance No. 245, and Ordinance imposing a three percent tax on the sale of Marijuana Items by a marijuana retailer and referring the Ordinance to the voters; and

**WHEREAS**, at the November 8, 2016, General Election the ballot measure imposing a three percent tax on the sale of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the City was passed by City of Detroit voters; and

**WHEREAS**, on December 13, 2016 the Detroit City Council passed Resolution No. 561, a resolution approving an intergovernmental agreement with the Oregon Department of Revenue for marijuana tax collection; and

**WHEREAS**, the Detroit City Council finds it necessary to add subsection 2 to *Section 3* of Ordinance No. 245.

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

*Section 3* is herewith amended to read as follows:

**SECTION 3**

**1. COLLECTION**

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.

**2. INTEREST AND PENALTY**

If at any time a marijuana retailer fails to remit any amount owed in taxes, interest or penalties, the Oregon Department of Revenue is authorized to enforce collection on behalf of the City of the owed amount in accordance with ORS 475B.700 to 475B.760, any agreement between the Oregon Department of Revenue and the City of Detroit under ORS 305.620, and any applicable administrative rules adopted by the Oregon Department of Revenue.

Effective Date. This Ordinance will become effective 30 days after its passage by the City Council.

First reading before the City Council of the City of Detroit on \_\_\_\_\_

Second reading by title before the City Council of the City of Detroit on \_\_\_\_\_

**Passed by the Common Council of the City of Detroit, Oregon, this \_\_\_\_ day of \_\_\_\_\_, 2017.**

Ayes\_\_\_\_ Nays\_\_\_\_ Absent\_\_\_\_

Signed:

Attest:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Recorder