CITY OF DUNES CITY LANE COUNTY, OREGON

RESOLUTION SERIES 2017, NO. 1 (1-12-2017)

A RESOLUTION ESTABLISHING THE RATE OF A TAX ON THE SALE OF MARIJUANA ITEMS BY RECREATIONAL MARIJUANA RETAILERS IN THE CITY OF DUNES CITY.

WHEREAS, ORS 475B.345 allows the City of Dunes City to impose a local tax of up to Three Percent (3%) on retail sales of marijuana items within the City if the local tax is approved by the voters of the City at general election; and

WHEREAS, the Dunes City Council referred Ordinance No. 239, an ordinance imposing a local tax on sales of marijuana items by recreational marijuana retailers within the City, to the voters of Dunes City at the November 8, 2016 general election; and

WHEREAS, on November 8, 2016, the voters of the City of Dunes City approved Ordinance No. 239; and

WHEREAS, Section 2 of Ordinance No. 239 provides that the Dunes City Council will, by resolution, establish a tax rate of up to Three Percent (3%) on the sale of marijuana items by recreation marijuana retailers in the City of Dunes City;

SECTION 1. Pursuant to Section 2 of Ordinance No. 239, the City Council of the City of

NOW, THEREFORE, the City of Dunes City resolves as follows:

| Dunes City hereby establishes a tax rate of Three Percent (3 %) of the retail sale price for each marijuana item sold by a recreational marijuana retailer to a consume within the City of Dunes City. |
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| SECTION 2. EFFECTIVE DATE. This resolution shall take effect on January 1, 2017. |
| ADOPTED BY THE DUNES CITY COUNCIL THIS 12th DAY OF January, 2017. |
| Ayes: Nays: O Abstain: O Absent: Vacant: |
| Sheldon Meyer, Council President |
| ATTEST: |

Jamie Mills, City Administrator