

RESOLUTION NO. 2016-85

A Resolution authorizing the City Manager to enter into and manage a Marijuana Tax Collection Agreement between the State of Oregon, acting by and through its Department of Revenue and the City of McMinnville for the collection and enforcement of local marijuana taxes.

RECITALS:

On April 26, 2016, the City Council adopted Ordinance 5004 (codified as MMC Ch. 5.42) imposing a three percent tax on the sale of marijuana items by a marijuana retailer and establishing procedures for the collection of such tax, and Resolution 2016-19, submitting the question of whether to impose the three percent tax to the electors to be decided at the November 8, 2016, general election, pursuant to Oregon Revised Statutes (ORS) 475B.345.

On November 8, 2016, the electors of McMinnville approved the referred measure, authorizing the City to impose a three percent tax on the sale of marijuana items by a marijuana retailer.

The State of Oregon, acting by and through its Department of Revenue, is authorized to contract with local jurisdictions for the purpose of collecting local taxes on the sale of marijuana items by marijuana retailers.

On November 22, 2016, the City Council adopted Ordinance 5017, authorizing alternative procedures for collecting the tax approved by the electors by allowing the City to contract with the State of Oregon for that purpose.

The City desires to enter into an intergovernmental agreement (IGA) with the State of Oregon, authorizing its Department of Revenue to supervise and administer the City's three percent tax on the sale of marijuana items by a marijuana retailer.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF McMINNVILLE, OREGON, as follows:

1. That a contract prepared by the Oregon Department of Revenue and the League of Oregon Cities, and submitted to the Council of the City of McMinnville on the 22nd day of November, 2016, be entered into by and between the City of McMinnville and the Oregon Department of Revenue.
2. The City Manager is hereby authorized and directed to execute the Marijuana Tax Collection Agreement in duplicate and to deliver one executed copy thereof to the Oregon Department of Revenue - Marijuana Tax Program, and to retain one executed copy thereof to be kept on file in the office of the City Recorder.
3. This Resolution shall take effect immediately upon passage and shall continue in full force and effect until revoked or replaced.

Adopted by the Common Council of the City of McMinnville at a regular meeting held the 22nd day of November, 2016 by the following votes:

Ayes: Hill, Jeffries, Menke, Ruden, Yoder

Nays: _____

Approved this 22nd day of November, 2016.



COUNCIL PRESIDENT

Approved as to Form:



CITY ATTORNEY