

CITY COUNCIL OF THE CITY OF PHOENIX

ORDINANCE NO. 992

AN ORDINANCE AMENDING ORDINANCE 977 TO AUTHORIZE THE IMPOSITION OF PENALTIES AND INTEREST ON LATE PAYMENTS OF THE 3 PERCENT TAX ON THE SALE OF RECREATIONAL MARIJUANA ITEMS BY A RECREATIONAL MARIJUANA RETAILER

WHEREAS, the City Council referred to the voters a measure to approve an ordinance which imposes a tax of 3 percent on the sale of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the city;

WHEREAS, the voters of the City of Phoenix cast a majority of votes in favor of the referred ordinance on November 8, 2016;

WHEREAS, the City Council finds it in the best interests of the City to amend the referred ordinance to impose penalties and interest on delinquent and/or late payments of the tax herein to the extent permitted by ORS 479B.710, 470B.715, ORS 314.400, ORS 305.265, and ORS 305.220.

NOW THEREFORE, BASED ON THE FOREGOING, THE CITY OF PHOENIX ORDAINS AS FOLLOWS:

3.18.01. DEFINITIONS. Recreational marijuana (“Marijuana” unless otherwise specified”) item has the meaning given that term in Oregon Laws 2015, chapter 614, section 1. Marijuana retailer means a person who sells marijuana items to a consumer in this state. Retail sale price means the price paid for a marijuana item, excluding tax, to a marijuana retailer by or on behalf of a consumer of the marijuana item.

3.18.02. TAX IMPOSED. As described in section 34a of House Bill 3400 (2015), the City of Phoenix hereby imposes a tax of 3 percent on the retail sale price of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the city.

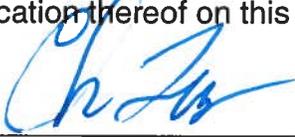
3.18.03. COLLECTION AND EXPENDITURE. The tax shall be collected at the point of sale of a marijuana item by a marijuana retailer at the time at which the retail sale occurs and remitted by each marijuana retailer that engages in the retail sale of marijuana items. All revenues derived herefrom shall be expended for education, public safety, and parks, within the city.

3.18.04. PENALTIES AND INTEREST. Penalties and interest shall accrue on all late and/or untimely payments of the tax imposed herein to the extent permitted by ORS 479B.710, 470B.715, ORS 314.400, ORS 305.265, and ORS 305.220.

The ordinance is hereby designated within Title 3 of the Phoenix Municipal Code. The City Council hereby approves of the form as designated and formatted herein. The City Recorder shall place a copy of the ordinance in the official copy of the Phoenix Municipal Code.

EFFECTIVE DATE OF THIS AMENDMENT. The provisions added herein by amendment to the ordinance are effective 30 days following its passage by the City Council.

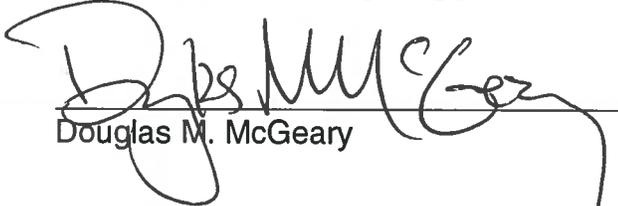
PASSED AND ADOPTED, by the City Council and signed by me in authentication thereof on this 20th day of February, 2018.



Chris Luz, Mayor

ATTEST:

APPROVED FOR LEGAL SUFFICIENCY:



Douglas M. McGeary

ENDORSED, this 20th day of February, 2018:



Kimberlyn Collins, City Recorder

Date of 1st Reading: 5th day of February, 2018

Date of 2nd Reading: 20th day of February, 2018