

TITLE 3. REVENUE AND FINANCE

CHAPTER 3.20

MARIJUANA RETAILER TAX

SECTIONS

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3.20.010 DEFINITIONS

1. MARIJUANA ITEM: Has the meaning given that term in Oregon Laws 2015, chapter 614, section 1.
2. MARIJUANA RETAILER: Means a person who sells marijuana items to a consumer in this state.
3. RETAIL SALES 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.

3.20.020 TAX IMPOSED

As described in ORS 475B.345, the City of Stayton hereby imposes a tax of three percent (3%) on the retail sale price of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the City.

3.20.030 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.

3.20.040 INTEREST AND PENALTY

1. Interest shall be added to the overall tax amount due at the same rate established under ORS 305.220 for each month, or fraction of a month, from the time the return to the Oregon Department of Revenue was originally required to be filed by the marijuana retailer to the time of payment.
2. If a marijuana retailer fails to file a return with the Oregon Department of Revenue or pay the tax as required, a penalty shall be imposed upon the marijuana retailer in the same manner and amount provided under ORS 314.400.

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3. Every penalty imposed, and any interest that accrues, becomes a part of the financial obligation required to be paid by the marijuana retailer and remitted to the Oregon Department of Revenue.
4. Taxes, interest and penalties will be transferred to the City of Stayton by the Oregon Department of Revenue.
5. 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.755, any agreement between the Oregon Department of Revenue and the City of Stayton under ORS 305.620 and any applicable administrative rules adopted by the Oregon Department of Revenue.

3.20.050 REFERRAL

This three percent (3%) tax was referred to and approved by the electors of the City of Stayton at the November 8, 2016 statewide general election.