

**CITY OF FLORENCE  
ORDINANCE NO. 17, SERIES 2016**

**An Ordinance Updating Procedures for Collecting the Voter Approved Retail Tax  
on Marijuana Items and Amending Title 3, Chapter 11 of the Florence City Code**

**RECITALS:**

1. Pursuant to ORS 475B.345, at the November 8, 2016 general election, the voters of the City of Florence approved a retail tax on marijuana items and adopted Title 3, Chapter 11 of the Florence City Code.
2. Pursuant to ORS 305.620, the Oregon Department of Revenue is authorized to collect and administer local marijuana taxes adopted under ORS 475B.345.
3. The City of Florence does not presently have the infrastructure and resources in place to efficiently collect and administer the local retail marijuana tax and there are circumstances where it could be more efficient and cost effective for the City to contract with another governmental agency to perform the tax collection and administration tasks under Title 3, Chapter 11 of the Florence City Code. The City wishes to ensure that the city can either administer its local marijuana tax if need be, but also ensure the flexibility to contract with another agency to administer the tax.
4. Provided the other governmental agency has sufficient procedural protections in place as part of its tax collection and administration processes, there are circumstances where it would be appropriate for the other governmental agency to collect the City's local tax pursuant to its collection procedures rather than using the City's collection and administrative procedures set out in Title 3, Chapter 11.

Based on these findings,

**THE CITY OF FLORENCE ORDAINS AS FOLLOWS:**

1. Title 3, Chapter 11 of the Florence City Code is amended to add a new Section 3-11-8 as shown in Exhibit A:

2. Severability: Any provision of this Ordinance which proves to be invalid, void, or illegal shall in no way affect, impair, or invalidate any other provision of this Ordinance, and the remaining provisions of this Ordinance shall remain in full force and effect.
3. Effective date: This Ordinance shall take effect on the thirtieth day after adoption, as provided by the City Charter.

Passed by the Council and approved by the Mayor this 5<sup>th</sup> day of December, 2016.

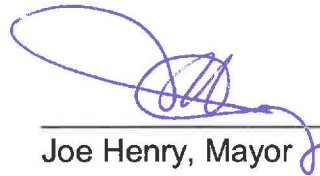
ADOPTION:

First Reading on the 5<sup>th</sup> day of December, 2016.

Second Reading on the 5<sup>th</sup> day of December, 2016

This Ordinance is passed and adopted on the 5<sup>th</sup> day of December, 2016.

AYES	5	Councilors Greene, Preisler, Lacer, Lyddon and Mayor Henry
NAYS	0	
ABSTAIN	0	
ABSENT	0	



Joe Henry, Mayor

ATTEST:



Kelli Weese, City Recorder

**Exhibit A**  
**ORDINANCE NO. 17, SERIES 2016**

**[Change Directions are shown in Bold within Brackets]**

**[Title 3, Chapter 11 of the Florence City Code is amended to add a new Section 3-11-8 as follows:]**

**3-11-8: TAX COLLECTION BY ANOTHER AGENCY:** Pursuant to an agreement with an Oregon government agency, the City Council may authorize the retail tax on marijuana items established by this Chapter to be collected and administered by the other government agency. In authorizing the other government agency to collect and administer the City's retail tax on marijuana items, the City Council shall authorize the agreement by resolution after making a finding that the tax collection procedures of the other government agency provide sufficient procedural protections for taxpayers. Upon adoption of the Council's resolution, and notwithstanding Section 3-11-5, 3-11-6, and 3-11-7, the tax collection and enforcement procedures of the other governmental agency shall govern the tax imposed under Section 3-11-2 as provided in the agreement.