

TOWN OF CARROLLTON, MISSOURI

BILL NO. 2024 - 02

ORDINANCE NO. 2024 - 1476

AN ORDINANCE IMPOSING A SALES TAX AT A RATE OF THREE PERCENT ON ALL TANGIBLE PERSONAL PROPERTY RETAIL SALES OF ADULT USE MARIJUANA SOLD WITHIN THE TOWN OF CARROLLTON, MISSOURI, PURSUANT TO ARTICLE XIV, SECTION 2.6(5) OF THE MISSOURI CONSTITUTION SUBJECT TO THE APPROVAL BY THE VOTERS OF THE TOWN AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON APRIL 2, 2024 DESIGNATING THE FORM OF BALLOT; AND DIRECTING THE CITY CLERK TO PROVIDE NOTICE OF SAID ELECTION.

WHEREAS, on November 8, 2022, the electors of the State of Missouri approved Amendment 3 to the Missouri Constitution enacting Section 2 of Article XIV of the Missouri Constitution effective December 8, 2022; and

WHEREAS, the newly enacted Article XIV, section 2.6(5) of the Missouri Constitution authorizes the Town of Carrollton, Missouri to impose, by ordinance, an additional sales tax in amount not to exceed three percent on all tangible personal property retail sales of adult use marijuana sold in such political subdivision subject to approval by voters of the Town of Carrollton, Missouri; and

WHEREAS, the TOWN COUNCIL finds that it is in the best interests of the citizens of the Town of Carrollton, Missouri to impose a sales tax of three percent on all tangible personal property retail sales of adult use marijuana sold in the Town of Carrollton, Missouri and to submit the same to the voters of the Town for approval by a majority of those voting at the general municipal election to be held on April 2, 2024.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF CARROLLTON, MISSOURI AS FOLLOWS:

SECTION 1. ADULT USE MARIJUANA SALES TAX. A sales tax at the rate of three percent (3%) on all tangible personal property retail sales of adult use marijuana sold in the Town of Carrollton, Missouri, as authorized by Article XIV, section 2.6(5) of the Missouri Constitution, is hereby imposed. The tax imposed hereunder shall be in addition to any and all other sales taxes allowed by law.

SECTION 2. EFFECTIVE DATE. The sales tax imposed by this Ordinance shall not be effective unless approved by a majority of the votes cast by the qualified voters voting thereon at the General Municipal Election to be held on April 2, 2024, at which election a proposal to authorize the Council of the Town of Carrollton, Missouri, to impose the tax herein provided for shall be submitted to the voters of the Town of Carrollton.

SECTION 3. FORM OF BALLOT. The ballot to be used in such election shall contain the following question:

Question 1

Shall the Town of Carrollton, Missouri, impose a sales tax of three percent (3%) on all retail sales of adult use marijuana sold in the Town of Carrollton, Missouri? The tax, if approved, does not apply to marijuana purchased for medical use.

Yes

No

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

SECTION 4. NOTICE OF ELECTION. The City Clerk is hereby directed to notify the Election Authority of Carroll County, Missouri, of the enactment of this Ordinance no later than 5:00 p.m. on January 23, 2024, in accordance with the Comprehensive Election Act, Chapter 115 of the Revised Statutes of Missouri, as amended.

The City Clerk shall prepare and cause to be forwarded to the Election Authority for Carroll County, Missouri, a Notice of Election in compliance with this Ordinance and take such other steps as may be required so that an election may be lawfully conducted. The Election Authority of Carroll County shall conduct such an election according to the law and certify the results thereof. Said Election Authority shall designate such polling places as shall be required for said election and shall appoint such necessary election officials as may conduct thereof. Said Election Authority shall be required by law and shall do and perform such other necessary acts as may be required to conduct such election in accordance with the statutes of the State of Missouri and the Ordinances of the Town.

SECTION 5. ACTS AFTER ELECTION. Within ten (10) days after the approval of this ordinance by the qualified voters of Carrollton, Missouri, the City Clerk shall as soon as possible after the election date (but in any event no later than ten (10) days after the election date) forward to the Director of Revenue of the State of Missouri (Taxation Division, Local Tax Unit, P.O. Box 3380, Jefferson City, Missouri 65105-3380) by certified mail a certified copy of this ordinance together with a certified copy of election results, a copy of the official ballot, a map of the Town clearly showing the boundaries, and the name, title, and address to where all future correspondence and distribution payments concerning this capital improvements sales tax should be sent. The sales tax hereby imposed shall then become effective on the first day of the second calendar quarter following the City Clerk's notification of the Department of Revenue and shall be levied and collected in the manner provided by the Act, by Sections 32.085 and 32.087, RSMo, as amended, and by all other applicable laws, and shall be used for the purposes hereinabove authorized.

SECTION 6. SEVERABILITY. The portions of this Ordinance shall be severable. In the event that any portion of this Ordinance is found by a court of competent jurisdiction to be invalid, the remaining portions of this Ordinance are valid, unless the court finds the valid portions of this Ordinance are so essential and inseparably connected with and dependent upon the void portion that it cannot be presumed that the City Council would have enacted the valid portions without the

invalid one, or unless the court finds that the valid portions standing alone are incomplete and are incapable of being executed in accordance with the legislative intent.

SECTION 7. REPEAL OF CONFLICTS. This ordinance repeals any prior ordinance or parts of any prior ordinance that might be in conflict herewith.

SECTION 8. EFFECTIVE DATE. This ordinance shall be in full force and effect from and after the date of its passage and approval.

A copy of this Ordinance has been made available for public inspection prior to its adoption by the Council and this bill was read by title in the open meeting two times prior to its final passage.

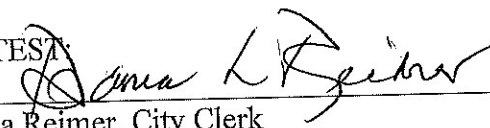
PASSED AND APPROVED THIS 19th DAY OF January 2024

TOWN OF CARROLLTON, MISSOURI



John Sweeney, Mayor

ATTEST:



Dana Reimer, City Clerk