

**AN ORDINANCE IMPOSING A SALES TAX AT A RATE OF THREE PERCENT ON ALL TANGIBLE PERSONAL PROPERTY RETAIL SALES OF ADULT NON-MEDICINAL MARIJUANA SOLD WITHIN THE CITY OF DEXTER, MISSOURI, PURSUANT TO ARTICLE XIV, SECTION 2.6(5) OF THE MISSOURI CONSTITUTION SUBJECT TO THE APPROVAL BY THE VOTERS OF THE CITY AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON APRIL 4, 2023; 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 City of Dexter, Missouri to impose, by ordinance, an additional sales tax in amount not to exceed three percent (3%) on all tangible personal property retail sales of adult non-medicinal marijuana sold in such political subdivision subject to approval by voters of the City of Dexter, Missouri; and

**WHEREAS**, the Board of Aldermen finds that it is in the best interests of the citizens of the City of Dexter, Missouri to impose a sales tax of three percent (3%) on all tangible personal property retail sales of adult non-medicinal marijuana sold in the City of Dexter, Missouri and to submit the same to the voters of the City for approval by a majority of those voting at the general municipal election to be held on April 4, 2023.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF DEXTER, MISSOURI AS FOLLOWS:**

**SECTION 1 – ADULT NON-MEDICINAL MARIJUANA SALES TAX.** A sales tax at the rate of three percent (3%) on all tangible personal property retail sales of adult non-medicinal marijuana sold in the City of Dexter, 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 4, 2023, at which election a proposal to authorize the Board of Aldermen of the City of Dexter, Missouri, to impose the tax herein provided for shall be submitted to the voters of the City of Dexter.

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

**Question 1**

Shall the City of Dexter, Missouri, impose a sales tax of three percent (3%) on all retail sales of adult non-medicinal marijuana sold in the City of Dexter, Missouri?

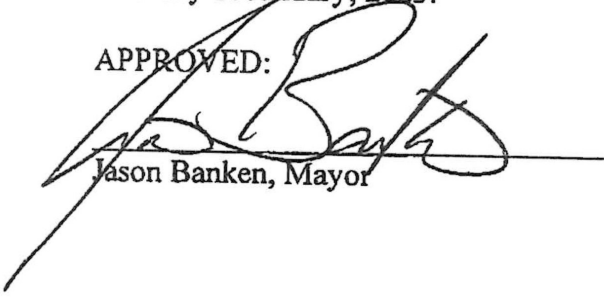
Yes

No

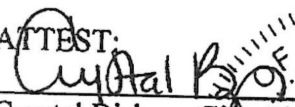
**SECTION 4 – NOTICE OF ELECTION.** The City Clerk is hereby directed to notify the County Clerk of Stoddard County, Missouri, of the enactment of this Ordinance no later than 5:00 p.m. on Tuesday, January 24, 2023, in accordance with the Comprehensive Election Act, Chapter 115 of the Revised Statutes of Missouri, as amended.

Read two (2) times, passed and approved this 3rd day of January, 2023.

APPROVED:

  
Jason Banken, Mayor

ATTEST:

  
Crystal Bishop, City Clerk



## SAMPLE BALLOT

Shall the City of Dexter, Missouri, impose a sales tax of three percent (3%) on all retail sales of adult non-medicinal marijuana sold in the City of Dexter, Missouri?

- Yes
- No

If you are in favor of the question, darken the box beside the word "YES". If you are opposed, darken the box beside the word "NO".