

AN ORDINANCE LEVYING AN ADDITIONAL SALES TAX ON SALES OF ADULT USE MARIJUANA AND CALLING AN ELECTION FOR VOTER APPROVAL OF SUCH TAX.

WHEREAS, on November 8, 2022, the people of Missouri enacted an amendment to the Missouri Constitution relating to the legalization, regulation and taxation of marijuana; and

WHEREAS among the provision enacted by the people was Section 2.6(5) of Art. XIV of the Missouri Constitution which authorizes the governing body of any local government to impose an additional sales tax in an amount not to exceed three percent on all tangible personal property retail sales of adult use marijuana sold in the political subdivision in addition to any and all other tangible personal property retail sales tax allowed by law if approved by the voters of the political subdivision at a municipal, county or state general, primary or special election; and

WHEREAS, we believe it is in the best interests of the people of our community to act in accord with the authority which the voters of Missouri granted to offer our voters an opportunity to approve such a sales tax so some of the revenue derived from adult marijuana sales can be kept here and put to use to enhance services to the residents of our city;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF NORTHWOODS, MISSOURI, AS FOLLOWS:

Section One. *Conditional Levy of Tax.* If approved by the voters as hereinafter provided, there is imposed an additional sales tax in an amount of three percent (3%) on all tangible personal property retail sales of adult use marijuana sold in the City in addition to any and all other tangible personal property retail sales tax allowed by law.

Section Two. *Calling an Election.* At the general municipal election to be held on April 4, 2023, the following proposition shall be submitted to the voters of the City:

Proposition M

Shall the City of Northwoods be authorized to impose an additional sales tax in an amount not to exceed three percent on all tangible personal property retail sales of adult use marijuana sold in the city?

Yes

No

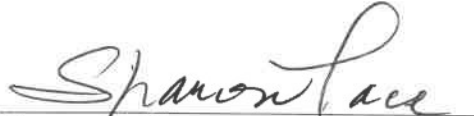
Section Three. *Election Administration.* The city clerk and other administrative officers of the city are hereby authorized and directed to do all things necessary to certify the proposition specified herein to the election authority for submission to the voters at the April 4, 2023, general municipal election.

Section Four. Notice of Tax Levy. If a majority of the votes cast are in favor of the proposition the city clerk and other administrative officers of the city are authorized and directed within ten days after receipt of the certified election results to forward to the Missouri director of revenue by United States registered mail or certified mail a certified copy of this ordinance and the election results in accord with the provisions of Sec. 32.087, RSMo., and to do all things necessary or prudent to effectuate the levying and collection of the tax provided herein and account for revenues provided thereby.

Section Five. Effective Date. This ordinance shall be in full force and effect from and after its passage and approval by the mayor. In accord with the provisions of Sec. 32.087.2, RSMo., the tax levied hereby shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax, and shall be imposed on all transactions on which the tax is applicable pursuant to Art. XIV, Section 2.6(5) of the Missouri Constitution.

PASSED BY THE BOARD OF ALDERMEN FOR THE CITY OF NORTHWOODS, MISSOURI, THIS 27th DAY OF December, 2022.

SIGNED THIS 27th DAY OF December, 2022.


Sharon L. Pace
Mayor, City of Northwoods

ATTEST:



Cynthia Dixon
City Clerk, City of Northwoods

