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| SPONSORED BY: |  |  |  BILL NO. |  |
| INTRODUCED BY: |  |  | ORDINANCE NO. |  |

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

**WHEREAS**, on November 8, 2022, Missouri voters approved an amendment to Article XIV of the Missouri Constitution by amending Section 1 of Article XIV, and enacting a new Section 2 of Article XIV, to remove state prohibitions on the purchase, possession, consumption, use, delivery, manufacture, and sale of marijuana for personal use for adults over the age of 21, and imposing a six percent (6%) sales tax on the retail purchase of adult use marijuana, effective December 8, 2022 (“Amendment 3”); and

**WHEREAS**, Section 2.6(5) of Article XIV, as enacted by Amendment 3, authorizes a city to impose an additional sales tax of up to three percent on the retail purchase of adult use marijuana, upon the approval of the majority of the qualified voters in such city; and

**WHEREAS**, Article X, § 22 of the Constitution of the State of Missouri, requires that the qualified voters of a jurisdiction must approve any new or increased levy of taxes; and

**WHEREAS**, a copy of the proposed Ordinance was made available for public inspection prior to its consideration by the Council.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORMANDY, MISSOURI, AS FOLLOWS:**

**SECTION 1**: A proposition shall be submitted to the qualified voters of the City of Normandy, Missouri, for their approval, at the election hereby called and to be held in the City on Tuesday, April 4, 2023. The ballot submission shall contain substantially the following language:

**Proposition 1**

Shall the City of Normandy impose an additional sales tax of three percent (3.0 %) on all retail sales of adult use marijuana within the City of Normandy?

□ Yes □ No

**SECTION 2:** The City Clerk is hereby authorized and directed to notify the St. Louis County Board of Election Commissioners of the adoption of this Ordinance by certifying the aforementioned ballot language no later than 5:00 p.m. on January 24, 2023, and to take such other action as may be required so that this election may be lawfully conducted. Officials, agents and employees of the City are hereby authorized and directed to take any such further action, and execute and deliver such other documents and instruments as may be necessary or desirable to carry out and comply with the intent of this Ordinance.

**SECTION 3:** Upon approval of the proposition set forth in Section 1 of this Ordinance by a majority of the qualified voters, Chapter 150: Taxation, of the Code of the City of Normandy, Missouri, is hereby amended by the enactment of Section 150.030, regarding adult use marijuana sales tax, to read as forth in Exhibit A, which is attached hereto and incorporated herein by reference.

**SECTION 4:** 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 (10) 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 5:** All other Sections and Subsections of Chapter 150: Taxation, of the Code of the City of Normandy, Missouri shall remain in full force and effect.

**SECTION 6:** This Ordinance shall be in full force and effect after its passage and approval of the Council. 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 CITY COUNCIL OF THE CITY OF NORMANDY, MISSOURI, ON THIS**   **DAY OF**  **, 2023.**

 Presiding Officer

Attest:

Khianna C. DeGarmo
City Clerk

**APPROVED:**

 Mayor Mark Beckmann

Attest:

Khianna C. DeGarmo
City Clerk

Approved as to legal content and form:

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Andrew R. Bramman
City Attorney

**EXHIBIT A**

**Chapter 150: Taxation**

**Article I: Sales Tax**

**Section 150.040: Adult Use Marijuana Sales Tax**

There is hereby established a sales tax in the amount of three percent (3%) on the sale of adult use marijuana within the City of Normandy which is subject to taxation under Article XIV of the Missouri Constitution, and the provisions of Sections 144.010 to 144.525, RSMo.