

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE imposing a countywide sales tax of three percent on all tangible personal property retail sales of adult use, non-medicinal marijuana.

ORDINANCE NO. 5741, May 1, 2023

INTRODUCED BY Manuel Abarca IV, County Legislator

WHEREAS, article XIV, section 2.6(5) of the Missouri Constitution authorizes the governing body of a county to impose a countywide sales tax on all tangible personal property retail sales of adult use non-medicinal marijuana sold in such county; and,

WHEREAS, article XIV, section 2.6(5) provides that the tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose the tax; and,

WHEREAS, by Ordinance 5710, dated January 24, 2023, the County submitted to its voters, at a special election held on April 4, 2023, a question authorizing the County to impose a countywide sales tax of three percent on all tangible personal property retail sales of adult use, non-medicinal marijuana, with the proceeds to be used to fund community services, veteran services, and other public purposes authorized for the expenditure of County general revenues; and,


WHEREAS, at this special election, by a vote of 65% to 35%, the voters of Jackson County did approve this countywide sales tax; and,

WHEREAS, it is now appropriate that the County adopt this Ordinance imposing the sales tax and authorizing the Missouri Department of Revenue to begin collecting such revenues; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that a countywide sales tax is hereby imposed at the rate of three percent on all tangible personal property retail sales of adult use, non-medicinal marijuana in Jackson County, with the proceeds to be used for community services, veteran services, and other public purposes authorized for the expenditure of County general revenues.

Effective Date: This ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:



Chief Deputy County Counselor



County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 5741 introduced on May 1, 2023, was duly passed on May 9, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

Abstaining 0

Absent 0

This Ordinance is hereby transmitted to the County Executive for his signature.

5.9.2023

Date



Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5741.

5/9/2023

Date



Frank White, Jr., County Executive