



2014-346

I, Christine Walker, County Clerk for Jackson County, Oregon, certify that the instrument identified herein was recorded in the Clerk records.

Christine Walker - County Clerk

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
STATE OF OREGON, COUNTY OF JACKSON**

**ORDINANCE NO. 2014-8**

**AN ORDINANCE ADDING CHAPTER 886, TAXATION OF PRODUCTION AND SALE OF MEDICAL AND NON-MEDICAL MARIJUANA, TO THE CODIFIED ORDINANCES OF JACKSON COUNTY, OREGON.**

Recitals:

1. The Jackson County Home Rule Charter grants the County authority to adopt ordinances over matters of County concern to the fullest extent allowed by the Constitution or laws of the United States or of Oregon.
2. The production of medical and non-medical marijuana and sale of medical and non-medical marijuana products in the unincorporated areas of Jackson County will result in the need for additional resources to address issues related thereto.
3. Every person who produces medical or non-medical marijuana or sells medical or non-medical marijuana products in the unincorporated areas of Jackson County is exercising a taxable privilege.
4. The taxation of the production of the medical and non-medical marijuana and the same of medical and non-medical marijuana products in the unincorporated areas of Jackson County will produce revenue.

NOW, THEREFORE, the People of Jackson County ORDAIN as follows:

**Section 1.**

Ordinance No. 2000-37 entitled "The Codified Ordinances of Jackson County 2000" as amended by Ordinance 2002-22, is further amended by adding Chapter 886 entitled "Taxation of Production and Sale of Medical and Non-medical Marijuana" and shall read as follows:

**886.01 PURPOSE**

For the purposes of this Chapter, every person who produces medical or non-medical marijuana or sells medical or non-medical marijuana products in the unincorporated areas of Jackson County is exercising a taxable privilege. The purpose of this Chapter is to impose taxes upon the production or sale of medical and non-medical marijuana.

### **886.02 HOME RULE AUTHORITY**

(a) Pursuant to Section 6 of the Home Rule Charter of Jackson County, Oregon, adopted by the voters of Jackson County at the 1978 primary election and effective on January 8, 1979, the people of Jackson County, exercising the power to govern themselves provided by Section 10, Article VI of the Oregon Constitution and enabling legislation enacted pursuant thereto, granted the County authority over matters of County concern to the fullest extent then or thereafter granted or allowed by the Oregon Constitution or a law of the United States or of Oregon.

(b) The Board of Commissioners determines that the production of medical and non-medical marijuana and selling of medical and non-medical marijuana products in the unincorporated areas of Jackson County is a matter of County concern and the imposition of a privilege tax on these activities is within the power granted to the County pursuant to the Home Rule Charter of Jackson County, Oregon.

### **886.03 DEFINITIONS**

(a) "Cannabis plant" means all parts of the plant Cannabis family Moraceae.

(b) "Immature Cannabis plant" means a Cannabis plant with no observable flowers or buds.

(c) "Marijuana" means all parts of the Cannabis plant. "Marijuana" does not include industrial hemp, as defined in ORS 571.300, or industrial hemp commodities or products.

(d) "Marijuana flower" means a flower of the Cannabis plant.

(e) "Marijuana leaf" means a leaf of the Cannabis plant.

(f) "Marijuana products" means marijuana, marijuana flowers, marijuana leaves, and any products that contain marijuana or marijuana extracts that are intended for human consumption and sold at a retail sale.

(g) "Medical marijuana" means marijuana subject to regulation pursuant to the Oregon Medical Marijuana Program.

(h) "Medical marijuana products" means marijuana products subject to regulation pursuant to the Oregon Medical Marijuana Program.

(i) "Non-medical marijuana" means marijuana not subject to regulation pursuant to the Oregon Medical Marijuana Program.

(j) "Non-medical marijuana products" means marijuana products not subject to regulation pursuant to the Oregon Medical Marijuana Program.

(k) "Oregon Medical Marijuana Program" means the office within the Oregon Health Authority that administers the provisions of ORS 475.300 through ORS 475.346, the Oregon Medical Marijuana Act, and all laws, regulations, policies and procedures related thereto.

(l) "Person" means natural person, joint venture, joint stock company, partnership, association, club, company, corporation, business, trust, organization or any formally or informally associated entity, any group or combination thereof acting as a unit and any manager, lessee, agent, servant, officer, director or employee thereof.

(m) "Process" means the processing, compounding, or conversion of marijuana leaves, flowers, or immature Cannabis plants into a different marijuana product, and the packaging or labeling of marijuana leaves or flowers. "Process" does not mean the drying of marijuana by a producer of medical or non-medical marijuana when the producer is not otherwise processing marijuana or the packaging or labeling of marijuana leaves, flowers, or immature Cannabis plants in preparation for transfer.

(n) "Produce" means the planting, cultivation, growing or harvesting of a Cannabis plant.

(o) "Producer of medical marijuana" means a person who is authorized to produce medical marijuana.

(p) "Producer of non-medical marijuana" means a person who produces non-medical marijuana.

(q) "Sale" means the retail sale of medical marijuana products and non-medical marijuana products for any valuable consideration, without regard to whether or not the retail sale results in a profit.

(r) "Retail sale" means the sale to ultimate consumers.

(s) "Seller of medical marijuana products" means a person who is authorized to sell and sells medical marijuana products.

(t) "Seller of non-medical marijuana products" means a person who sells non-medical marijuana products.

(u) "Tax" means:

(1) The tax imposed pursuant to Section 886.04 of this Chapter on the purchase or sale of medical marijuana products;

(2) The tax imposed pursuant to Section 886.07 of this Chapter on the production of medical marijuana;

(3) The tax imposed pursuant to Section 886.05 of this Chapter on the purchase or sale of non-medical marijuana products; or

(4) The tax imposed pursuant to Section 886.08 of this Chapter on the production of non-medical marijuana.

(v) "Tax on purchase or sale of medical marijuana products or non-medical marijuana products" means:

(1) The tax imposed pursuant to Section 886.04 of this Chapter on the purchase or sale of medical marijuana products; or

(2) The tax imposed pursuant to Section 886.05 of this Chapter on the purchase or sale of non-medical marijuana products.

(w) "Taxpayer" means the person liable for the payment of a tax.

(x) "Transfer" means any method of conveying the marijuana flowers, marijuana leaves or immature Cannabis plants from the producer to any other person including by way of sale, gift, or trade.

#### **886.04 LEVY OF TAX ON SALE OR PURCHASE OF MEDICAL MARIJUANA PRODUCTS**

(a) A tax is imposed, and shall be paid by every seller of medical marijuana products, for the privilege of the sale of medical marijuana products.

(b) The amount of the tax levied is up to twenty-five percent (25%), to be set annually by Order of the Board of Commissioners, of the gross sale amount paid to the seller of medical marijuana products by persons purchasing the medical marijuana products.

#### **886.05 LEVY OF TAX ON PURCHASE OR SALE OF NON-MEDICAL MARIJUANA PRODUCTS**

(a) A tax is imposed, and shall be paid by every seller of non-medical marijuana products, for the privilege of the sale of non-medical marijuana products.

(b) The amount of the tax levied is up to twenty-five percent (25%), to be set annually by Order of the Board of Commissioners, of the gross sale amount paid to the seller of non-medical marijuana products by persons purchasing the non-medical marijuana products.

#### **886.06 DEDUCTIONS AGAINST TAX ON PURCHASE OR SALE OF MEDICAL MARIJUANA PRODUCTS OR TAX ON PURCHASE OR SALE OF NON-MEDICAL MARIJUANA PRODUCTS**

The following deductions shall be allowed against the gross sale amount received by a seller of medical marijuana products or a seller of non-medical marijuana products:

- (a) Refunds of sales actually returned to any individual who purchased marijuana products; and
- (b) Any adjustments in sales which amount to a refund to an individual who purchased medical marijuana products or non-medical marijuana products, providing such adjustment pertains to the actual sale of medical marijuana products or non-medical marijuana products and does not include any adjustments for other services furnished by a seller of medical marijuana products or seller of non-medical marijuana products.

#### **886.07 LEVY OF TAX ON PRODUCTION OF MEDICAL MARIJUANA**

(a) Except as otherwise provided in subsection (d), a tax is imposed, and shall be paid by every producer of medical marijuana for the privilege of producing medical marijuana.

(b) The amount of the tax levied is as follows:

- (1) \$35 per ounce, or portion thereof, on all medical marijuana flowers.
- (2) \$10 per ounce, or portion thereof, on all medical marijuana leaves.
- (3) \$5 per immature medical marijuana Cannabis plant.

(c) The tax imposed pursuant to this Section shall be calculated based upon the weight of the marijuana flowers or marijuana leaves or the number of immature Cannabis plants at the time:

- (1) Of transfer of the marijuana flowers, marijuana leaves or immature Cannabis plants to another person for any purpose; or
- (2) When the producer of medical marijuana processes the marijuana flowers, marijuana leaves or immature Cannabis plants.

(d) The tax imposed pursuant to this Section shall not apply to an individual who has been issued a registry identification card pursuant to the Oregon Medical Marijuana Program who is producing medical marijuana solely for their own use.

#### **886.08 LEVY OF TAX ON PRODUCTION OF NON-MEDICAL MARIJUANA**

(a) Except as otherwise provided in subsection (d), a tax is imposed, and shall be paid by every producer of non-medical marijuana for the privilege of producing non-medical marijuana.

(b) The amount of the tax levied is as follows:

- (1) \$35 per ounce, or portion thereof, on all non-medical marijuana flowers.

(2) \$10 per ounce, or portion thereof, on all non-medical marijuana leaves.

(3) \$5 per immature non-medical marijuana Cannabis plant.

(c) The tax imposed pursuant to this Section shall be calculated based upon the weight of the marijuana flowers or marijuana leaves or the number of immature Cannabis plants at the time:

(1) Of transfer of the marijuana flowers, marijuana leaves or immature Cannabis plants to another person for any purpose; or

(2) When the producer of non-medical marijuana processes the marijuana flowers, marijuana leaves or immature Cannabis plants.

(d) The tax imposed pursuant to this Section shall not apply to an individual who is producing non-medical marijuana solely for their own use.

**886.09 FILING RETURN AND REMISSION OF TAX ON PURCHASE OR SALE OF MEDICAL MARIJUANA PRODUCTS OR NON-MEDICAL MARIJUANA PRODUCTS**

(a) Every seller of medical marijuana products or seller of non-medical marijuana products shall, on or before the last day of the month following the end of each calendar quarter (in the months of April, July, October and January) make a return to the County Treasurer, on forms provided by the County, specifying the total sales subject to the tax on purchase or sale of medical marijuana products or non-medical marijuana products and the amount of tax collected. The County Treasurer may establish shorter reporting periods for any seller of medical marijuana products or seller of non-medical marijuana products if the County Treasurer deems it necessary in order to insure collection of the tax and the County Treasurer may require further information in the return relevant to payment of the tax. When a shorter return period is required, penalties and interest shall be computed according to the shorter return period. A return shall not be considered filed until it is actually received by the County Treasurer. Payment will not be accepted without a return being filed.

(b) At the time the return is filed, the full amount of the tax collected shall be remitted to the County Treasurer. Payments received by the County Treasurer for application against existing liabilities will be credited toward the period designated by the taxpayer under conditions that are not prejudicial to the interest of the County. A condition considered prejudicial is the imminent expiration of the statute of limitations for the collection of the tax owed.

(c) Non-designated payments shall be applied in the order of the oldest liability first, with the payment credited first toward any accrued penalty, then to interest, then to the underlying tax until the payment is exhausted. Crediting of a payment toward a specific reporting period will be first applied against any accrued penalty, then to interest, then to the underlying tax. If the County Treasurer, in his or her sole discretion, determines that an alternative order of payment application would be in the best interest of the County in a particular tax or factual situation, the County

Treasurer may order such a change. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by seller of medical marijuana products or seller of non-medical marijuana products pursuant to this Chapter shall be held in trust for the account of the County until payment is made to the County Treasurer. A separate trust bank account is not required in order to comply with this provision.

(d) Every seller of medical marijuana products or seller of non-medical marijuana products required to remit the tax imposed in this Chapter shall be entitled to retain five percent (5%) of all taxes due to defray the costs of bookkeeping and remittance.

(e) Every seller of medical marijuana products or seller of non-medical marijuana products must keep and preserve in an accounting format established by the County Treasurer records of all sales made and such other books or accounts as may be required by the County Treasurer. Every seller of medical marijuana products or seller of non-medical marijuana products must keep and preserve for a period of three (3) years all such books, invoices and other records. The County Treasurer shall have the right to inspect all such records at all reasonable times.

(f) The County shall not review records of sales made and such other books or accounts in order to identify persons purchasing marijuana products from sellers for any purpose.

#### **886.10 FILING RETURN AND PAYMENT OF TAX ON PRODUCTION OF MEDICAL MARIJUANA OR PRODUCTION OF NON-MEDICAL MARIJUANA**

(a) Every producer of medical marijuana or producer of non-medical marijuana shall, on or before the last day of the month following the end of each calendar quarter (in the months of April, July, October and January), file a return with the County Treasurer, on a form provided by the County, specifying the total weight of medical marijuana flowers and medical marijuana leaves and number of immature Cannabis plants subject to the tax on production of medical marijuana and the tax on production of non-medical marijuana for the immediately preceding calendar quarter and the amount of tax owed. A return shall not be considered filed until it is actually received by the County Treasurer. Payment will not be accepted without a return being filed.

(b) At the time the return is filed, the producer of medical marijuana or producer of non-medical marijuana shall pay the full amount of tax to the County Treasurer. Payments received by the County Treasurer for application against existing liabilities will be credited toward the period designated by the taxpayer under conditions that are not prejudicial to the interest of the County. A condition considered prejudicial is the imminent expiration of the statute of limitations for the collection of the tax owed.

(c) Non-designated payments shall be applied in the order of the oldest liability first, with the payment credited first toward any accrued penalty, then to interest, then to the underlying tax until the payment is exhausted. Crediting of a payment toward a specific reporting period will be first applied against any accrued penalty, then to interest, then to the underlying tax. If the County Treasurer, in his or her sole discretion, determines that an alternative order of payment application would be in the best interest of the County in a particular tax or factual situation, the County Treasurer may order such a change. The County Treasurer may require additional information

in the return relevant to payment of the liability. Returns and payments are due immediately upon cessation of business for any reason.

(d) Every producer of medical marijuana or producer of non-medical marijuana must keep and preserve in an accounting format established by the County Treasurer such books or accounts as may be required by the County Treasurer. Every producer of medical marijuana or producer of non-medical marijuana must keep and preserve for a period of three (3) years all such books, invoices and other records. The County Treasurer shall have the right to inspect all such records at all reasonable times.

#### **886.11 PENALTIES AND INTEREST ON TAX**

(a) Any taxpayer who fails to pay any portion of any tax imposed pursuant to this Chapter within the time required shall pay a penalty of ten percent (10%) of the amount of the tax, in addition to the amount of the tax.

(b) Any taxpayer who fails to remit any delinquent remittance on or before a period of 60 days following the date on which the remittance first became delinquent, shall pay a second delinquency penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax and the penalty first imposed.

(c) If the County Treasurer determines that the nonpayment of any remittance due under this Chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in subsections (a) and (b) of this Section.

(d) In addition to the penalties imposed, any taxpayer who fails to pay any tax imposed by this Chapter shall pay interest at the rate of one percent (1%) per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the payment first became delinquent until paid. Interest is calculated at the end of each month based on a 360 day basis.

(e) Every penalty imposed, and such interest as accrues under the provisions of this Section, shall become a part of the tax required to be paid.

#### **886.12 FAILURE TO REPORT AND PAY TAX--DETERMINATION OF TAX BY COUNTY TREASURER**

If any taxpayer should fail to make, within the time provided in this Chapter, any report of the tax required by this Chapter, the County Treasurer shall proceed in such manner as deemed best to obtain facts and information on which to base the estimate of tax due. As soon as the County Treasurer shall procure such facts and information as is able to be obtained, upon which to base the assessment of any tax imposed by this Chapter, the County Treasurer shall proceed to determine and assess against such taxpayer liable for the tax, interest and penalties provided for by this Chapter. In case such determination is made, the County Treasurer shall give a notice of the amount so assessed by having it served personally or by depositing it in the United States mail, postage prepaid, addressed to the taxpayer at the last known place of address. Such taxpayer may make an appeal of such determination to the County Hearings Officer. If no appeal is filed, the County Treasurer's determination is final and the amount thereby is immediately due and payable.



### **886.13 APPEAL OF DETERMINATIONS OF COUNTY TREASURER ON TAX**

Any taxpayer aggrieved by any decision of the County Treasurer with respect to the amount of the tax imposed pursuant to this Chapter or interest and penalties thereon, if any, may appeal that decision to the County Hearings Officer, except that the appeal shall be filed within 30 days of the serving or mailing of the determination of tax, interest or penalties due. The County Hearings Officer shall hear and consider any records and evidence presented bearing upon the County Treasurer's determination of amount due, and make findings affirming, reversing or modifying the determination. The findings of the County Hearings Officer shall be final and conclusive.

### **886.14 REFUNDS ON TAX**

(a) Whenever the amount of any tax imposed pursuant to this Chapter or interest or penalty thereon, if any, has been overpaid or paid more than once, or has been erroneously collected or received by the County under this Chapter, it may be refunded as provided in subsection (b) of this Section, provided a claim in writing, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the County Treasurer within one year of the date of payment. The claim shall be on forms furnished by the County Treasurer.

(b) The County Treasurer shall have 20 calendar days from the date of receipt of a claim to review the claim and make a determination in writing as to the validity of the claim. The County Treasurer shall notify the claimant in writing of the County Treasurer's determination. Such notice shall be mailed to the address provided by claimant on the claim form. In the event a claim is determined by the County Treasurer to be a valid claim, in a manner prescribed by the County Treasurer a taxpayer may claim a refund, or take as credit against taxes collected and remitted, the amount overpaid, paid more than once or erroneously collected or received. The taxpayer shall notify the County Treasurer of claimant's choice no later than 15 days following the date the County Treasurer mailed the determination. In the event claimant has not notified the County Treasurer of claimant's choice within the 15 day period and the taxpayer is still in business, a credit will be granted against the tax liability for the next reporting period. If the taxpayer is no longer in business, a refund check will be mailed to claimant at the address provided in the claim form.

(c) No refund shall be paid under the provisions of this Section unless the claimant established the right by written records showing entitlement to such refund and the County Treasurer acknowledged the validity of the claim.

### **886.15 ACTION TO COLLECT TAX, INTEREST OR PENALTY ON MEDICAL MARIJUANA**

Any tax required to be paid by any taxpayer under the provisions of this Chapter shall be deemed a debt owed by the taxpayer to the County. Any person owing money to the County under the provisions of this Chapter shall be liable to an action brought in the name of Jackson County, Oregon, for the recovery of such amount. In lieu of filing an action for the recovery, the County, when taxes due are more than 30 days delinquent, can submit any outstanding tax to a collection agency. So long as the County has complied with the provisions set forth in ORS 697.105, in the

event the County turns over a delinquent tax account to a collection agency, it may add to the amount owing an amount equal to the collection agency fees.

**886.16 SEVERABILITY**

The Sections, subsections, paragraphs and clauses of this Ordinance are severable. The invalidity of one Section, subsection, paragraph, or clause shall not affect the validity of the remaining Sections, subsections, paragraphs and clauses.

**886.17 EFFECTIVE DATE**

(a) If approved by the voters of the County at the March 10, 2015, Special Election, this Ordinance shall be effective retroactive to December 1, 2014.

(b) The filing of reports and payment of taxes imposed pursuant to this Chapter for the period of December 1, 2014, through March 31, 2015, shall be on a voluntary basis only and the County shall not take any enforcement action related to this Chapter for said period.

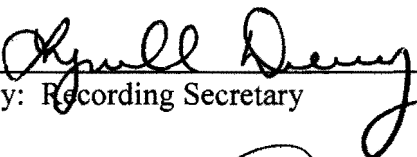
**ADOPTED** this 5<sup>th</sup> day of November, 2014, at Medford, Oregon.

**JACKSON COUNTY BOARD OF COMMISSIONERS**

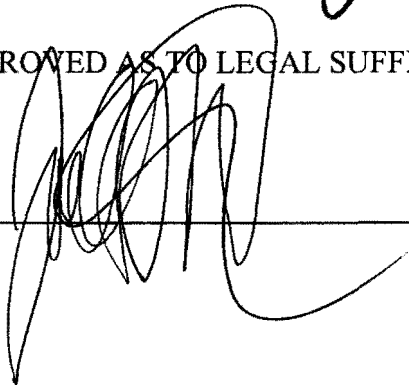


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Don Skundrick, Chair

ATTEST:

  
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By: Recording Secretary

APPROVED AS TO LEGAL SUFFICIENCY:

  
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**SECOND READING AND PUBLIC HEARING OF  
AN ORDINANCE**

**Adding Chapter 886, Taxation of Production and Sale of  
Medical and Non-Medical Marijuana, to the Codified  
Ordinances of Jackson County, Oregon**

Item No. 30.01

Board Letter No. 11987

Agenda: November 5, 2014

**Honorable Members of the Board of Commissioners:**

As an item for the agenda for the Board meeting of November 5, 2014, is the second reading and public hearing of an Ordinance adding Chapter 886, Taxation of Production and Sale of Medical and Non-Medical Marijuana, to the Codified Ordinances of Jackson County, Oregon. The first reading of the Ordinance was made on October 22, 2014.

**Synopsis and Benefit to Jackson County**

In 1998, the voters of the State of Oregon passed the Oregon Medical Marijuana Act making the use of medical marijuana legal. Currently, there are 104,053 Oregon Medical Marijuana Program (OMMP) patients and caregivers in the State of Oregon and Jackson County has the second highest number of patients, 8,247, in the State. Based upon Jackson County's population, 1 in 25 people in the County is an OMMP patient. On November 4, 2014, the registered voters of Oregon will vote to legalize the production and sale of non-medical marijuana.

The Ordinance adds Chapter 886, Taxation of Production and Sale of Medical and Non-Medical Marijuana, to the Codified Ordinances of Jackson County. The following enumerates the Section number and a summary of the text of the Section:

- Section 886.01 sets forth that the production and sale of medical and non-medical marijuana are taxable privileges and that the purpose of Chapter 886 is to impose a tax.
- Section 886.02 sets forth that the taxes on the production and sale of medical and marijuana are matters of County concern and within the authority granted to the County pursuant to the County's Home Rule Charter.
- Section 886.03 defines certain terms and phrases used in Chapter 886.
- Section 886.04 imposes a tax on the sale or purchase of Medical Marijuana Products.
- Section 886.05 imposes a tax on the sale or purchase of Non-medical Marijuana Products. The rates for the taxes imposed pursuant to Section 886.04 and 886.05 are set annually by the Board and may not exceed 25% of the gross sale amount.
- Section 886.06 allows certain deductions for refunds against the gross sale amount used to calculate the taxes imposed pursuant to Section 886.04 and 886.05.
- Section 886.07 imposes a tax on the production of medical marijuana.
- Section 886.08 imposes a tax on the production of non-medical marijuana. The rates for the taxes imposed pursuant to Section 886.07 and 886.08 is \$35 per ounce for marijuana flowers, \$10 per ounce for marijuana leaves and \$5 per immature Cannabis plant.
- Section 886.09-886.15 addresses the procedures the Jackson County Treasurer will use to collect the tax on sellers and producers of medical and non-medical marijuana.

**Board of Commissioners**

**November 5, 2014**

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- Section 886.16 provides for the severability of any portion of the Ordinance if that portion is determined to be invalid.
- Section 886.17 provides for an effective date of December 1, 2014, if the Ordinance is approved by the voters at the March 10, 2015, special election.

Pursuant to the Home Rule Charter of Jackson County, Oregon, any Ordinance adopted by the Board of Commissioners imposing a tax must receive approval of the voters of the County before taking effect. Therefore, if the Board adopts this Ordinance, a special election, on March 10, 2015, will be conducted. The question posed to the voters will be whether to approve this Ordinance adopted by the Board of Commissioner imposing taxes on the production and sale of medical and non-medical marijuana. If the measure passes, the Ordinance adding Chapter 886, Taxation of Production and Sale of Medical and Non-Medical Marijuana, to the Codified Ordinances of Jackson County, Oregon, will become effective retroactive to December 1, 2014.

**Benefit to Citizens of Jackson County**

The impacts of the Oregon Medical Marijuana Program and those anticipated with the potential legalization of non-medical marijuana, have been and will continue to negatively affect public safety and health and human services' systems. It is anticipated that this tax will help off-set some of those costs.


**Financial Impact**

Revenue will be produced as a result of this tax, yet due to many factors it is impossible to estimate the amount at this time.

**Recommendation**

It is recommended that the second reading and public hearing of the Ordinance be held. Following the public hearing, should the Board of Commissioners concur with the addition of Chapter 886 and enact the Ordinance, approval of the Order on today's agenda, entitled "In the Matter of Calling for a Special Election on March 20, 2015, and Authorizing a Measure to be Placed on the Ballot to Approve an Ordinance Adopted by the Board of Commissioners Imposing Taxes on the Production and Sale of Medical and Non-Medical Marijuana," will be required to approve the Ordinance by the voters of the County before the Ordinance may become effective.

Respectfully submitted,



Danny Jordan  
County Administrator