



# Board of Aldermen Request for Action

**MEETING DATE:** 4/18/2023

**DEPARTMENT:** Administration

**AGENDA ITEM:** Bill No. 2991-23, Authorizing the City to Impose a 3% Recreational Marijuana Sales Tax – 1st and 2nd Reading

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**REQUESTED BOARD ACTION:**

Bill No. 2991-23, sponsored as an emergency ordinance by Mayor Boley to authorize First and Second Readings, will officially authorize the City to Impose a Recreational Marijuana Sales Tax in the amount of three percent in accordance with the April 4, 2023 Municipal Election.

**SUMMARY:**

This ordinance will formally implement a new three percent sales tax for general revenue purposes.

This has been sponsored as an emergency ordinance in order to allow for submission of election information to the Missouri State Department of Revenue prior to May 1, 2023.

**PREVIOUS ACTION:**

N/A

**POLICY OBJECTIVE:**

Click or tap here to enter text.

**FINANCIAL CONSIDERATIONS:**

Click or tap here to enter text.

**ATTACHMENTS:**

- |                                       |                                   |
|---------------------------------------|-----------------------------------|
| <input type="checkbox"/> Ordinance    | <input type="checkbox"/> Contract |
| <input type="checkbox"/> Resolution   | <input type="checkbox"/> Plans    |
| <input type="checkbox"/> Staff Report | <input type="checkbox"/> Minutes  |
| <input type="checkbox"/> Other:       |                                   |

**AUTHORIZING THE CITY TO IMPOSE A RECREATIONAL MARIJUANA SALES TAX OF THREE PERCENT FOR THE PURPOSE OF PROVIDING FUNDING FOR GENERAL REVENUE PURPOSES FOR THE CITY OF SMITHVILLE, MISSOURI.**

**WHEREAS**, Smithville, Missouri (the "City"), is authorized under Section 94.577, RSMo (the "Act"), to impose a recreational marijuana sales tax of three percent upon retail sales under the provisions of Section 144.010 to 144.525, RSMo, for general revenue purposes; and

**WHEREAS**, pursuant to Ordinance 3171-23 of the City (the "Authorizing Ordinance"), the Board of Aldermen ordered an election to be held in the City on April 4, 2023, for the purpose of submitting to the qualified voters of the City the following question:

**PROPOSITION**

**Shall the City of Smithville impose a city sales tax of three percent (3%) on all retail sales of adult use marijuana sold within the city?**

and the votes cast at said election were duly canvassed as provided by law, and it was found and declared that a majority of the qualified voters of the City voting at said election on said question voted in favor of the imposition of said sales tax.

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

**THAT** Ordinance 3062-20 is hereby rescinded; and

**Section 1.** With the approval on April 4, 2023 by a majority of the qualified voters voting thereon of the above-referenced question, the Board of Aldermen hereby authorizes the City to impose a recreational marijuana sales tax of three percent for general revenue purposes; and

**Section 2.** The City Clerk is hereby ordered to forward to the Department of Revenue, by United States registered or certified mail, a certified copy of this Ordinance and the Authorizing Ordinance and certifications of the election results on the question at the April 4, 2023. The recreation marijuana sales tax imposed by this Ordinance shall continue

**PASSED BY THE BOARD OF ALDERMEN FOR THE CITY OF SMITHVILLE,  
MISSOURI THIS 18<sup>th</sup> DAY OF APRIL 2023.**

[SEAL]

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Damien Boley, Mayor

ATTEST:

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Linda Drummond, City Clerk

First Reading:                    04/18/2023

Second Reading:                04/18/2023