

**A SPECIAL ORDINANCE OF THE CITY OF NEVADA, MISSOURI IMPOSING AN ADDITIONAL SALES TAX ON ALL TANGIBLE PERSONAL PROPERTY RETAIL SALES OF ADULT USE MARIJUANA WITHIN THE CITY IN ACCORDANCE WITH ARTICLE XIV, SECTION 2, SUBSECTION 6 FOR GENERAL REVENUE PURPOSES.**

**WHEREAS**, on November 8, 2022, the voters of the State of Missouri approved Amendment 3 to the Missouri Constitution revising Article XIV, Section 1 to the Missouri Constitution entitled "Right to Access Medical Marijuana" and adding a new Article XIV, Section 2 to the Missouri Constitution entitled "Marijuana Legalization, Regulation, and Taxation," hereinafter referred to as "Amendment 3";

**WHEREAS**, despite the passage of Amendment 3, marijuana remains a "Schedule 1 Controlled Substance" pursuant to the Controlled Substances Act of the United States and remains illegal under Federal Law;

**WHEREAS**, despite the passage of Amendment 3, marijuana remains a controlled substance under Missouri law except when used strictly pursuant to the provisions of Amendment 3 as well as all rules and regulations promulgated by the Department of Health and Senior Services of the State of Missouri;

**WHEREAS**, Amendment 3 per Article XIV, Section 2, Subsection 6, Subdivision 5 authorizes political subdivisions "to impose, by ordinance or order, an additional sales tax in an amount not to exceed 3% on all tangible personal property retail sales of adult use marijuana sold within such political subdivision[,]" hereinafter referred to as the "Additional Sales Tax on Adult Use Marijuana";

**WHEREAS**, the Additional Sales Tax on Adult Use Marijuana cannot become effective until approved by the voters of the City;

**WHEREAS**, in accordance with Amendment 3, the City Council of the City of Nevada (the "City") now desires to place the Additional Sales Tax on Adult Use Marijuana on the ballot for the April 4, 2023 General Municipal Election; and

**WHEREAS**, nothing in this Ordinance, nor any other act, statement, or activity of the City, nor any officers, employees, or agents of the City acting in a ministerial or discretionary capacity on behalf of the City and acting in their official capacity as a City employee, in furtherance of and compliance with Amendment 3 and this Ordinance shall be interpreted as authorization for any illegal activity, nor as any official policy of or statement by the City as to any illegal activity under state or federal law.

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

**Section 1.** Pursuant to the authority granted by, and subject to, Article XIV, Section 2, Subsection 6, an additional sales tax on adult-use marijuana for general revenue purposes is imposed on all tangible personal property retail sales of adult-use marijuana sold within the City. This additional sales tax on adult use marijuana shall become effective only upon approval thereof by a majority of the votes cast on the proposal.

**Section 2.** The rate of the tax shall be three percent (3%) on all tangible personal property retail sales of adult-use marijuana.

**Section 3.** This tax shall be submitted to the qualified voters of the City of Nevada, Missouri, for their approval, as required by the provisions of Article XIV, Section 2, Subsection 6, at the general municipal election hereby called and to be held in the City on Tuesday, the 4<sup>th</sup> day of April 2023. The ballot of submission shall contain substantially the following language:

Shall the City of Nevada, Missouri, impose an additional sales tax at a rate of 3% on all tangible personal property retail sales of adult-use marijuana sold within the City?

Yes

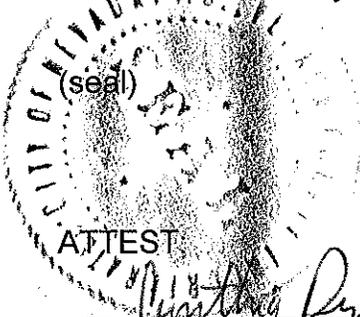
No

If you are in favor of the question, place an "X" in the box opposite "Yes."  
If you are opposed to the question, place an "X" in the box opposite "No."

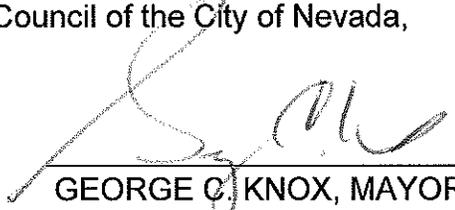
**Section 4.** Within ten (10) days after the approval of this ordinance by the qualified voters of the City of Nevada, Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

**Section 5. Effective Date.** This Ordinance shall be in full force and effect from and after its passage by the City Council and approval by the Mayor.

**PASSED, APPROVED, and ADOPTED** by the City Council of the City of Nevada, Missouri, this 3<sup>rd</sup> day of January 2023.



ATTEST  
  
CYNTHIA DYE, INTERIM CITY CLERK

  
GEORGE C. KNOX, MAYOR