




City of Jackson

MEMO TO: The Honorable Mayor Dwain Hahs and
Members of the Board of Aldermen

FROM: Rodney Bollinger, Director of Administrative Services 

DATE: January 11, 2023

SUBJECT: Taxation on retail sales of adult use non-medicinal marijuana

Agenda Item

An ordinance calling an election in the City of Jackson, Missouri, on April 4, 2023, to impose a sales tax at the rate of three percent on the retail sales of adult use non-medicinal marijuana.

Summary

The attached ordinance imposes a sales tax at a rate of three percent on all tangible personal property retail sales of adult use marijuana sold within the City of Jackson, Missouri, pursuant to Article XIV, Section 2.6(5) of the Missouri Constitution subject to the approval by the voters of the Jackson at the general municipal election to be held on Tuesday April 4, 2023, designating the form of ballot, and directing the city clerk to provide notice of said election.

Background

On November 8, 2022, Missouri voters passed Amendment 3 to legalize recreational marijuana to adults. The amendment allows for a sales tax at a rate of three percent on all tangible personal property retail sales of adult use marijuana sold. Currently, Cape Girardeau County and several other cities are planning on putting the tax on the April ballot. If the Board of Aldermen wishes to impose the three percent tax, the taxation ordinance and ballot must be approved by the Board and delivered to the County Clerk no later than January 24, 2023 at 5:00 p.m.