

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**Measure Description:**

Increases the maximum percentage of a tax or fee that the governing body of a city may impose on the sale of marijuana items, if the city is located in a county that borders a state where it is illegal to sell marijuana items and the county has a population of at least 30,000 residents in the most recent federal decennial census. Applies to marijuana items produced, processed, or sold on or after January 1, 2023.

**Government Unit(s) Affected:**

Cities, Department of Revenue (DOR)

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.