

# Certified Copy of Record

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STATE OF MISSOURI, }  
County of Cass, } *ss.*

In the County Commission of Cass County, Missouri, at the January Term, 2022, held on the 11<sup>th</sup> day of January 2023 amongst others, were the following proceedings:

## **ORDER NO. 23-01 OF THE CASS COUNTY COMMISSION**

**AN ORDER IMPOSING A SALES TAX AT A RATE OF THREE PERCENT ON ALL TANGIBLE PERSONAL PROPERTY RETAIL SALES OF ADULT USE MARIJUANA SOLD WITHIN CASS COUNTY, MISSOURI, PURSUANT TO ARTICLE XIV, SECTION 2.6(5) OF THE MISSOURI CONSTITUTION SUBJECT TO THE APPROVAL BY THE VOTERS OF THE COUNTY AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON APRIL 4, 2023.**

WHEREAS, Article XIV, Section 2, 6.(5) of the Missouri Constitution, authorizes the governing body of a county to impose a county sales tax on all tangible personal property retail sales of adult use marijuana sold in such political subdivision; and

WHEREAS, Article XIV, Section 2, 6.(5) provides that the tax authorized by that section shall be in addition to any and all other sales tax allowed by law, except that no ordinance or order imposing a sales tax shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax; and

WHEREAS, the County Commission of Cass County, Missouri, has determined and does now find and determine that a ballot question shall be submitted to the voters of the county to authorize imposition of a county sales tax on all tangible personal property retail sales of adult use marijuana sold in such political subdivision; and

WHEREAS, the County Commission desires to submit a proposal in the form of a ballot question to the voters of Cass County, Missouri, at the general municipal election, to be held on April 4, 2023, authorizing the County Commission of Cass County, Missouri, to impose a county sales tax of three percent (3%) pursuant to Article XIV, Section 2, 6.(5) of the Missouri Constitution; and

WHEREAS, in the event a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the county sales tax which is the subject of this Order shall be imposed and in force and effect.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COUNTY COMMISSION OF CASS, MISSOURI, AS FOLLOWS:

1. Order of County Commission – Sales Tax. The Cass County Commission hereby orders submission of the following ballot question to the voters of Cass County, Missouri, at the general municipal election, to be held April 4, 2023, to authorize the County Commission to impose a county sales tax pursuant to Article XIV, Section 2, 6.(5) of the Missouri Constitution:

**COUNTY SALES TAX**

“Shall Cass County, Missouri impose a countywide sales tax of three percent (3%) on all tangible personal property retail sales of adult use marijuana sold in Cass County, Missouri?”

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”.

2. Notice and Publication. The Cass County Commission requests the County Clerk, and the County Clerk is authorized and directed to take all actions necessary and appropriate to provide proper notice of election and publication of the notice of election regarding the ballot question described in paragraphs 1, above.

3. Conduct of Election. The election shall be held and conducted by the County Clerk of Cass County, Missouri, under the general election laws governing the County, on April 4, 2023, at the polling places designated, or hereafter designated for each precinct in the County by order or orders of the County Clerk of Cass County, Missouri, and that the polls of the election shall be opened and kept open on that day during the hours required by law. The election shall be conducted by the judges and clerks appointed or to be appointed by the County Clerk of Cass County, Missouri, who shall supply the judges and clerks with all necessary voting equipment, machines, ballot boxes, poll books, tally sheets, and other supplies and equipment required for the conduct of the election, and that the ballot to be used in voting upon the proposition shall be in substantially the form set forth in paragraph 1, above.

4. Legal Effect. This Order shall be in full force and effect from and after its passage. In the event a majority of the votes cast on the proposal described in paragraph 1 by the qualified voters voting thereon are in favor of the proposal, then the county sales tax which is the subject of this Order shall be imposed and in effect.

ADOPTED BY THE COUNTY COMMISSION OF CASS COUNTY, MISSOURI, THIS 11th DAY OF JANUARY 2023.

\_\_\_\_\_  
Bob Huston  
Presiding Commissioner

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Monty Kisner  
Associate Commissioner  
Dist. 1

\_\_\_\_\_  
Ryan Johnson  
Associate Commissioner  
Dist. 2

ATTEST:

\_\_\_\_\_  
Jeff Fletcher  
County Clerk

Dated:\_\_\_\_\_