

1 ARTICLE XVI Municipal Cannabis Retailer's Occupation Tax.

2 1. Tax imposed; Rate.

3 (a) A tax is hereby imposed upon all persons engaged in the business of selling cannabis,
4 other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot
5 Program Act, at retail in the City at the rate of 2% of the gross receipts from these sales
6 made in the course of that business.

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8 (b) The imposition of this tax is in accordance with the provisions of Section 8-11-22, of
9 the Illinois Municipal Code (65 ILCS 5/8-11-22).

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11 2. Collection of tax by retailers.

12 (a) The tax imposed by this Ordinance shall be remitted by such retailer to the Illinois
13 Department of Revenue (Department). Any tax required to be collected pursuant to or as
14 authorized by this Ordinance and any such tax collected by such retailer and required to
15 be remitted to the Department shall constitute a debt owed by the retailer to the State.
16 Retailers may reimburse themselves for their seller's tax liability hereunder by separately
17 stating that tax as an additional charge, which charge may be stated in combination, in a
18 single amount, with any State tax that sellers are required to collect.

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20 (b) The taxes hereby imposed, and all civil penalties that may be assessed as an incident
21 thereto, shall be collected and enforced by the Department. The Department shall have
22 full power to administer and enforce the provisions of this article.

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1 3. Severability. If any provision of this Ordinance, or the application of any provision of
2 this Ordinance, is held unconstitutional or otherwise invalid, such occurrence shall not
3 affect other provisions of this Ordinance, or their application, that can be given effect
4 without the unconstitutional or invalid provision or its application. Each unconstitutional
5 or invalid provision, or application of such provision, is severable, unless otherwise
6 provided by this Ordinance.

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8 4. Effective Date. This Ordinance shall be in full force and effect from and after its
9 passage and approval and publication as required by law, provided, however, that the tax
10 provided for herein shall take effect for all sales on or after the first day of January, 2020.
11 Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue
12 prior to September 30, 2019.

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