

AN ORDINANCE 21-033, AMENDING Chapter 37 adding Cannabis Retailers Occupation Tax.pdf

Certification of Ordinance 21-033, Cannabis Retailer Occupation Tax.pdf

ORDINANCE 21-033

AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE CITY OF MONMOUTH
BY THE ADDITION OF SECTION 37.10 IMPOSING A MUNICIPAL CANNABIS
RETAILERS' OCCUPATION TAX

WHEREAS, the City of Monmouth has the authority to adopt ordinances and to promulgate rules and regulations [that pertain to its government and affairs and] that protect the public health, safety and welfare of its citizens; and

WHEREAS, this Ordinance is adopted pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-23 et seq. (Act); and

WHEREAS, this Ordinance is intended to impose the tax authorized by the Act providing for a municipal cannabis retailers' occupation tax which will be collected by the Illinois Department of Revenue;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City as follows:

Section 1:

Recitals. The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

Section 2:

Adoption of Tax. Chapter 37: Finance of the Municipal Code of the City of Monmouth shall be amended by the addition of Section 37.10 that will read as follows:

Section 37.10 Municipal Cannabis Retailers' Occupation Tax.

1. Tax imposed; Rate.

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

(b) The imposition of this tax is in accordance with the provisions of Sections 8-11-23, of the Illinois Municipal Code (65 ILCS 5/8-11-23).

2. Collection of tax by retailers.

(a) The tax imposed by this Ordinance shall be remitted by such retailer to the Illinois Department of Revenue (Department). Any tax required to be collected pursuant to or as authorized by this Ordinance and any such tax collected by such retailer and required to be remitted to the Department shall constitute a debt owed by the retailer to the State. Retailers may

reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with any State tax that sellers are required to collect.

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

3. Severability.

If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

4. Effective Date. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect from and after its passage and approval and publication as required by law, provided, however, that the tax provided for herein shall take effect for all sales on or after the first day of July, 2022.

Section 2:

In all other respects, Chapter 37 of the Code of Ordinance of the City of Monmouth, previously enacted, shall remain in full force and effect.

Section 3:

This ordinance shall be in full force and effect after passage and approval thereof.

PASSED this _____ day of _____, 2021.

APPROVED this _____ day of _____, 2021.

Mayor

ATTEST:

City Clerk

Ayes: _____

Nays: _____ Absent or not voting: _____

Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to April 1, 2020. [NOTE: Any new ordinance or amendment to an existing ordinance can take effect only on July 1 or January 1. To be effective July 1, an ordinance must be adopted and filed with the Department of Revenue by April 1, and to be effective January 1, an ordinance must be adopted and filed with the Department of Revenue by October 1.]

STATE OF ILLINOIS }
 }
COUNTY OF WARREN } SS

I, SUSAN S. TREVOR, as Clerk of the City of Monmouth, Illinois do hereby certify that I am the duly elected, qualified City Clerk of said City; that I am the office keeper of all books and records of said office and of said City; that the foregoing is a full, true, correct, and complete copy of the **Ordinance Number 21-033**, entitled, “**An Ordinance Amending the Municipal Code of the City of Monmouth by the Addition of Section 37.10 Imposing a Municipal Cannabis Retailers’ Occupation Tax**”, which was adopted by the Mayor and City Council of said City on the ___ day of _____, 2021, at a regularly called and constituted meeting of said Mayor and City Council; that said Ordinance was duly passed by a roll call vote at said meeting at which more than a quorum was present, all of which fully appears from the official records and minutes of the City Council in my office now remaining.

IN WITNESS WHEREOF, I have hereunto affixed my hand and signature as Clerk of the City of Monmouth, Illinois, and the corporate seal of said City, at Monmouth, Illinois, this _____ day of _____, 2021.

CITY CLERK

(SEAL)