### VILLAGE OF CRAINVILLE, ILLINOIS



#### **ORDINANCE NO. 2019-12-01**

# AN ORDINANCE OF THE VILLAGE OF CRAINVILLE BY ADDITION OF A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

# ADOPTED BY THE VILLAGE COUNSIL OF THE VILLAGE OF CRAINVILLE, ILLINOIS THE 12th DAY OF December 2019

Published in pamphlet form by authority of the Board of the Village of Crainville, Williamson County, Illinois this 12th day of December 2019.

## **CERTIFICATE OF PUBLICATION**

I, Jacquelyn Chapman, the duly qualified Village Clerk of the Village of Crainville, Illinois, and the official custodian of the record of said Village, do hereby certify that this ordinance was published in pamphlet form by authority of the Village Council on the 12th day of December 2019.

Jacquelyn A. Chapman
Jacquelyn Chapman, Village Clerk

## VILLAGE OF CRAINVILLE, ILLINOIS

#### **ORDINANCE NO. 2019-12-01**

# AN ORDINANCE IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the Village of Crainville, Illinois, is a home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

WHEREAS, pursuant to Article VII, Section 6(a), of the Illinois Constitution, 1970, the Village of Crainville, may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety morals, and welfare; and

WHEREAS, this Ordinance is adopted pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/11-8-22 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 Village Council of the Village of Crainville as follows:

**SECTION 1. Recitals.** The facts and statements contained in the resolution in support of this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

# TAX IMPOSED; RATE:

A. A tax is hereby imposed upon all person engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act as amended, at retail in the Village at the rate of 3% of the gross receipts for these sales made in the course of that business.

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

#### 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 the application of any provision of this Ordinance, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this Ordinance, or their application, that can be given effect without the unconstitutional or invalid provision or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this Ordinance.

#### 4: EFFECTIVE DATE:

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 April 1, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to January 1, 2020.

APROVED: Ronald E. Mitchell, Mayor

FOR: AGAINST:

PASSED: 12-12-2019 APPROVED: 12-12-2019 RECORDED: 12-12-2019 PUBLISHED: 12-12-2019