

Village of McLean

Ordinance#

19-11-04

**An Ordinance Amending the Village Code to Provide
Amendments Imposing a Municipal Cannabis
Retailers' Occupation Tax**

Adopted by the Village Board
Of the
Village of McLean

Published in pamphlet form by authority of the Village of McLean, McLean

County, Illinois this 7th day of **November, 2019**.

ORDINANCE NO. 19-11-04

AN ORDINANCE AMENDING THE VILLAGE OF MCLEAN MUNICIPAL CODE SAID MUNICIPAL CODE BEING ORDINANCE NO. 96-5-6A OF THE VILLAGE OF MCLEAN TO PROVIDE AMENDMENTS IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the Village of McLean has the authority to adopt ordinances and to promulgate rules and regulations 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 5/11-8-22 *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;

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MCLEAN, MCLEAN COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: Title XI of the Village of Code of the Village of McLean is hereby amended by adding a new Chapter 114 which shall be as follows:

CHAPTER 114: MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

§114.01 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 Village 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 8-11-22, of the Illinois Municipal Code (65 ILCS 5/8-11-22).

§114.02 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.

SECTION 2: 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.

SECTION 3: This Ordinance shall be in full force and effect from and after its passage and approval and publication as required by law. This Ordinance shall take effect 10 days after publication thereof as provided by law.

SECTION 4: Ordinance No.96-5-6A of the Village of McLean, as amended by this Ordinance, shall remain in full force and effect and all previous amendments to Ordinance No. 96-5-6A shall remain in force and effect except as modified by this Ordinance.

PASSED in due form on a roll call vote by the Board of Trustees of the Village of McLean at a duly held meeting on the 17th day of November, 2019.

APPROVED:



President of the Board of Trustees of the
Village of McLean

ATTEST:


Village Clerk

AYES: 4

NAYS: 0

ABSENT: 2

STATE OF ILLINOIS)

) SS

COUNTY OF MCLEAN)

PUBLICATION CERTIFICATE

I, the undersigned Village Clerk, certify that I am the duly elected and acting Village Clerk of the Village of McLean, McLean County, Illinois.

I further certify that on **Monday, November 4, 2019**, the Board of Trustees of such municipality passed and approved **Ordinance No. 19-11-04**, entitled:

An Ordinance Amending the Village Code to Provide Amendments Imposing a Municipal Cannabis Retailers' Occupation Tax

Board of Trustees of the Village of McLean previously adopted a Resolution that authorized all Village Ordinances to be published in pamphlet form.

The pamphlet form of Ordinance No. **19-11-04**, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on 11-7, **2019** and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Village Clerk.

Dated at McLean, Illinois, this 17th day of **November, 2019**.


Village Clerk

(SEAL)