

ORDINANCE NO. MC-1019

AN ORDINANCE AMENDING CHAPTER 102 "TAXATION"
OF THE HOMEWOOD MUNICIPAL CODE IMPOSING A MUNICIPAL
CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/11-8-22 *et seq.* (Act) authorized municipalities to impose a tax of up to three percent (3%) on the retail sale of cannabis; and

WHEREAS, the Board of Trustees of the Village of Homewood find it is in the best interest of its citizens to adopt such a tax; and

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

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Village of Homewood:

SECTION ONE - ADOPTION OF RECITALS:

The facts and statements in the preamble to this Ordinance are true and correct and are adopted as part of this Ordinance.

SECTION TWO - AMENDMENTS TO THE HOMEWOOD MUNICIPAL CODE:

Chapter 102 of the Homewood Municipal Code is amended by adding Article IX "Municipal Cannabis Retailers' Occupation Tax":

ARTICLE IX. Municipal Cannabis Retailers' Occupation Tax.

Sec. 102-150. Tax imposed; Rate.

(a) A tax is 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 three percent (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 Sections 8-11-22, of the Illinois Municipal Code (65 ILCS 5/8-11-22).

Sec. 102-151. 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 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 this article.

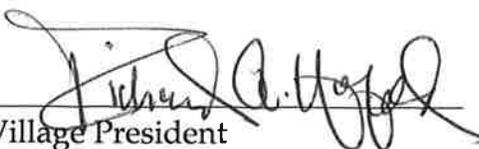
SECTION THREE - SEVERABILITY:

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.

SECTION FOUR - 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 January, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue before September 30, 2019.

PASSED and APPROVED this 24th day of September, 2019.


Village President

ATTEST:


Village Clerk



Ayes: 5

Nays: 0

Abstain: 0

Absent: 1