



Legislation Text

File #: ORD19-1593, **Version:** 1

An Ordinance Amending the Village Code of Ordinances by the Addition of Section 122.53 (Municipal Cannabis Retailers' Occupation Tax)

WHEREAS, the Village of Romeoville is a home rule municipality pursuant to Article VII Section 6(a) of the Illinois Constitution of 1970;

WHEREAS, this Ordinance is adopted pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-22 et. seq. (the "Act"); and

WHEREAS, the Act permits municipalities including the Village of Romeoville to impose a municipal cannabis retailers' occupation tax to be collected and administered by the Illinois Department of Revenue; and

WHEREAS, it is in the best interests of the citizens of the Village of Romeoville that the Village imposes the tax as permitted by the Act.

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES FOR THE VILLAGE OF ROMEOVILLE, WILL COUNTY, ILLINOIS; THAT:

SECTION 1: RECITALS. The foregoing recitals are hereby incorporated into this Ordinance as if fully set forth herein.

SECTION 2: ADOPTION OF SECTION 122.53 OF THE VILLAGE CODE OF ORDINANCES. Those provisions of all heretofore adopted Village Ordinances codified as and for Chapter 122 are hereby amended by the addition of the following text, to be codified as and for a new Section 122.53 of the Village Code of Ordinances:

122.53 Municipal Cannabis Retailers' Occupation Tax

(a) Tax Imposed; Rate. A tax is hereby imposed upon all persons engaged in the business of selling cannabis at retail in the Village of Romeoville (other than Cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act) at a rate of 3% of the gross receipts from those sales made in the course of that business. The tax imposed hereby shall be paid in addition to any and all other taxes and charges imposed by law or ordinance.

(b) Authority. The tax imposed in this Section 122.53 is imposed pursuant to the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-22 et. seq. (the "Act").

(c) Collection of Tax by Retailers. The tax imposed by this Section 122.53 shall be remitted by such retailer to the Illinois Department of Revenue (the "Department"). Any tax required to be collected pursuant to or as authorized by this Section 122.53 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 of Illinois. The Department shall collect all taxes imposed by this Section 122.53 and all civil penalties that may be assessed incident thereto, and the Department shall have full power to administer and enforce the provisions of this Section 122.53.

SECTION 4: SEVERABILITY. That the various provisions of this Ordinance are to be considered severable and if any part or portion of this Ordinance shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION 5: CONFLICTS. All prior Ordinances and Resolutions, or parts thereof in conflict or inconsistent with this Ordinance are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION 6: EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law, subject to final Village Manager and Village Attorney review and approval, and provided, further, that the tax provided for herein shall take effect for all sales of cannabis at retail within the Village of Romeoville (other than Cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act) on or after January 1, 2020. Certified copies of this Ordinance shall be sent to the Illinois Department of Revenue prior to September 30, 2019.