STATE OF ILLINOIS - COUNTY OF BOND CITY OF GREENVILLE

ORDINANCE NO. 3214

AN ORDINANCE AMENDING CHAPTER 36: FINANCE AND REVENUE, BY THE ADDITION OF SECTION 36.050 IMPOSING A MUNICPAL CANNABIS RETAILERS' OCCUPATION TAX TO THE CITY CODE OF ORDINANCES, BY THE CITY OF GREENVILLE, BOND COUNTY, ILLINOIS

ADOPTED BY THE CITY COUNCIL

OF

THE CITY OF GREENVILLE
THIS 10th DAY OF DECEMBER, 2019

Published in pamphlet form by authority of the City Council of the City of Greenville, Bond County, Illinois, this 11th day of December, 2019.

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WHEREAS, the City of Greenville, Bond County, Illinois, is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, the City of Greenville has the authority to adopt ordinance and to promulgate rules and regulations that pertain to its government and affairs that protect the public health, safety, general welfare, and economic welfare of its citizens; and

WHEREAS, the City of Greenville has determined this Ordinance may be 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, the Greenville City Council has determined this Ordinance shall 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.

WHEREAS, the Greenville City Council has determined that the City Manager and/or Mayor is authorized and directed to execute any documents that may be necessary to impose the tax authorized by the Act providing for a municipal cannabis retailer's occupation tax.

NOW, THEREFORE, LET IT BE ORDAINED by the Mayor and the City Council of the City of Greenville, Bond County, Illinois, as follows:

SECTION 1 - RECITALS. The facts set forth above are found to be true and correct and are hereby adopted as part of this Ordinance.

SECTION 2 – ADOPTION. Chapter 36, Finance and Revenue, of the Municipal Code of the City of Greenville shall be amended by the addition of Section 36.050, Municipal Cannabis Retailers' Occupation Tax, and will read as follows:

MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

36.050 TAX IMPOSED.

- 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 of Greenville 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 Section 8-11-22, of the Illinois Municipal Code (65 ILCS 5/8-11-22).

36.051 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 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 chapter, 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.

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SECTION 4 - EFFECTIVE DATE: This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law. The City Clerk shall send a copy of the Ordinance and any additional documentation to the Illinois Department to impose this tax as required.

Adopted this 10th day of December, 2019, at a regular meeting of the Mayor and City Council with a quorum present upon a vote of the Board as follows:

	Ayes	Nays	Absent
Bill Carpenter	~		
Mike Heath	<u> </u>		
Kyle Littlefield	<u>~</u>		
Lisa Stephens			
Alan Gaffner			

Alan Gaffner, Mayor

ATTEST: Sue ann Yrelson

Sue Ann Nelson, City Clerk

Prepared by the City of Greenville.

STATE OF ILLINOIS - COUNTY OF BOND CITY OF GREENVILLE

CERTIFICATE

I, Sue Ann Nelson, certify that I am the duly appointed and acting City Clerk of the City of Greenville, Bond County, Illinois.

I further certify that on December 10, 2019, the Corporate Authorities of such municipality passed and approved Ordinance No. 3214 entitled:

"AN ORDINANCE AMENDING CHAPTER 36: FINANCE AND REVENUE, BY THE ADDITION OF SECTION 36.050 IMPOSING A MUNICPAL CANNABIS RETAILERS' OCCUPATION TAX TO THE CITY CODE OF ORDINANCES, BY THE CITY OF GREENVILLE, BOND COUNTY, ILLINOIS

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Dated at Greenville, Illinois, this 11th day of December, 2019.

{SEAL}

Sue Ann Nelson, City Clerk

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