

ORDINANCE

RE: CANNABIS RETAILER'S OCCUPATION TAX

WHEREAS, THE County of Vermilion has the authority to adopt ordinances regarding the taxation of the retail sale of cannabis and to regulate certain aspects of the sale of cannabis that protect the public health, safety and welfare of citizens; and

WHEREAS, the State of Illinois has authorized a tax at 55 ILCS 5/5-1006.5 to be 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 county on the gross receipts from these sales made in the course of that business, and

WHEREAS, this ordinance is intended to impose such a tax as authorized by State law which will be collected by the Illinois Department of Revenue.

NOW THEREFORE IT BE ORDAINED by the County Board of Vermilion County, Illinois, a body politic, as follows;

Section 1. Recitals. The facts and statements set forth above are found to be true and correct and adopted as part of this ordinance.

Section 2. Adoption of Tax – Unincorporated Areas. 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 Program Act, at retail in the unincorporated jurisdictions of Vermilion County at a rate of 3.75% of the gross receipts from those sales made in the course of that business.

Section 3. Adoption of Tax – Municipalities. 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 Program Act, at retail in the municipal jurisdictions of Vermilion County at a rate of 3% of the gross receipts from those sales made in the course of that business.

Section 4. Collection of Taxes. (A) The taxes imposed by this ordinance shall be remitted by such retailers to the Illinois Department of Revenue (Hereinafter "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 retailers are required to collect.

(B) The taxes hereby imposed, and all civil penalties that may be assessed as incident thereto shall be collected by and enforced by the Department. The Department shall have full power to administer and enforce the provisions of this article.

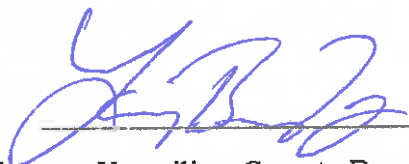
Section 5. Severability. If any provision of this Ordinance, or the application of any provision of this ordinance, is held unconstitutional or otherwise held invalid, such occurrence shall not affect other provisions of this ordinance, or their application, that can be given effect without the constitutional or invalid provisions or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this ordinance.

Section 6. This ordinance shall be in full force and effect upon its passage, provided however, that the tax provided for herein shall take effect for all sales on or after the first day of January, 2020.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermilion County, Illinois at the November 12, 2019 A.D. Session.

DATED this 12th day of November 2019 A.D.

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Chairman, Vermilion County Board

ATTEST:



Clerk of the County Board

Approved by the Executive/Legislation Committee

Larry Baughn Jr. Chairman	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Craig Golden	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Steve Fourez	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Kevin Green	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Crisi Walls	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Greg Thatcher	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Becky Stark	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>