

ORDINANCE 7733

PAMPHLET

**AN ORDINANCE AMENDING TITLE IX, CHAPTER 98 OF THE LOMBARD
VILLAGE CODE IN REGARD TO THE IMPOSITION OF A MUNICIPAL CANNABIS
RETAILERS' OCCUPATION TAX**



PUBLISHED IN PAMPHLET FORM THIS 4th DAY OF OCTOBER 2019, BY ORDER
OF THE CORPORATE AUTHORITIES OF THE VILLAGE OF LOMBARD, DUPAGE
COUNTY, ILLINOIS.



Janet Downer
Deputy Village Clerk

ORDINANCE NO. 7733

**AN ORDINANCE AMENDING TITLE IX., CHAPTER 98 OF
THE LOMBARD VILLAGE CODE IN REGARD TO THE IMPOSITION
OF A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

WHEREAS, Section 8-11-22 of the Illinois Municipal Code, 65 ILCS 5/8-11-22, authorizes the Village of Lombard (the "Village") to impose a municipal cannabis retailers' occupation tax at a rate not to exceed three percent (3%) of the gross receipts of cannabis sold in the Village, starting January 1, 2020, so long as the Village permits the retail sale of cannabis in the Village, except for retail sales made under the Illinois Compassionate Use of Medical Cannabis Pilot Program Act, 410 ILCS 130/1, *et seq.*; and

WHEREAS, the President and Board of Trustees of the Village (the "Corporate Authorities") have determined that the retail sale of cannabis within the Village will be allowed, but only within certain zoning districts, in some cases as a permitted use and in some cases as a conditional use; and

WHEREAS, the Corporate Authorities of the Village find that levying a tax on cannabis sales pursuant to Section 8-11-22 of the Illinois Municipal Code, 65 ILCS 5/8-11-22, at a rate of three percent (3%) of the gross receipts of cannabis sold in the Village, beginning January 1, 2020, best serves the public's health, safety and welfare; and

WHEREAS, in order to best serve the public's health, safety and welfare, the Corporate Authorities of the Village desire to make certain amendments to the Lombard Village Code, relative to levying the municipal cannabis retailers' occupation tax as provided for by 65 ILCS 5/8-11-22;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Lombard, DuPage County, Illinois, as follows:

SECTION 1: Incorporation. That the recitals set forth above shall be and are hereby incorporated in this Section 1 as if restated herein.

SECTION 2: That Title IX., Chapter 98 of the Lombard Village Code is amended by adding a new Section 98.117 thereto, which shall read in its entirety as follows:

"§ 98.117 Municipal cannabis retailers' occupation tax.

- A. Beginning January 1, 2020, a tax is hereby imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Illinois Compassionate Use of Medical Cannabis Pilot Program Act, 410 ILCS 130/1, *et seq.*, 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 the provisions of Section 8-11-22 of the Illinois Municipal Code, 65 ILCS 5/8-11-22, and is in addition to any and all other taxes and charges.
- C. Retailers may reimburse themselves for their tax liability hereunder by separately stating the 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.
- D. The tax hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be remitted to, collected by and enforced by the Illinois Department of Revenue in accordance with the provisions of Section 8-11-22 of the Illinois Municipal Code, 65 ILCS 5/8-11-22, as amended. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Section.
- E. The failure to timely collect or remit all taxes due hereunder is a violation of the Lombard Village Code, and may cause any such violator to be subject to the penalties hereunder."

SECTION 3: That if any section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION 4: That the Village's Finance Director, or his designee, is hereby authorized and directed to file a certified copy of this Ordinance with the Illinois Department of Revenue, on or before November 1, 2019.

SECTION 5: That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form, as provided by law.

Passed on first reading this 19th day of September, 2019.

First reading waived by action of the Board of Trustees this ____ day of _____, 2019.

Passed on second reading this 3rd day of October, 2019, pursuant to a roll call vote as follows:

AYES: Trustee Whittington, Puccio, Foltyniewicz, Honig and Ware

NAYS: None


ABSENT: None

ABSTAIN: Trustee Militello

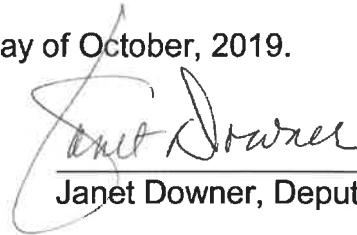
APPROVED by me this 3rd day of October, 2019.


Keith Giagnorio, Village President

ATTEST:


Janet Downer, Deputy Village Clerk

Published by me in pamphlet form this 4th day of October, 2019.


Janet Downer, Deputy Village Clerk