

VILLAGE OF DONNELLSON, ILLINOIS

ORDINANCE NO. 2019-02

**AN ORDINANCE AMENDING CHAPTER 36 OF THE
REVISED CODE OF ORDINANCES
FOR THE
VILLAGE OF DONNELLSON, ILLINOIS**

**ADOPTED BY THE
VILLAGE BOARD
OF THE
VILLAGE OF DONNELLSON, ILLINOIS**

THIS 12TH DAY OF NOVEMBER, 2019

Published in pamphlet form by authority of the Mayor and the Village Board of the Village of Donnellson, Illinois this 12th day of November, 2019.

ORDINANCE NO. 2019-02

AN ORDINANCE AMENDING CHAPTER 36 OF THE REVISED CODE OF ORDINANCES OF THE VILLAGE OF DONNELSON BY THE ADDITION OF ARTICLE VI IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX.

WHEREAS, the Village has the authority to adopt ordinances and to promulgate rules and regulations [that pertain to its government and affairs and] that protect the public health, safety and welfare of its citizens; and

WHEREAS, this Ordinance is 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, this Ordinance is intended to 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;

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND THE VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF DONNELSON, ILLINOIS, THAT:

SECTION 1: Recitals. The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

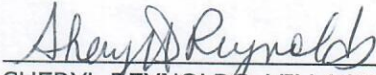
SECTION 2: Amendment. The following exhibit shall amend **Chapter 36 of "The Revised Code of Ordinances"** of the Village of Donnellson, Illinois and shall be as follows:

SEE EXHIBIT "A" FOLLOWING

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 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 4. 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.

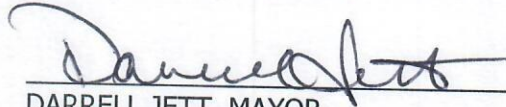
SECTION 5. Passed this 12th day of November, 2019 by the Village Board of the Village of Donnellson, Illinois, and deposited and filed in the office of the Village Clerk in said Village on that date.



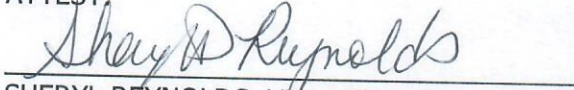
SHERYL REYNOLDS, VILLAGE CLERK
DONNELSON, ILLINOIS

NAME	AYE	NAY	ABSTAIN	ABSENT	CONFLICT
Nelda Adkisson	✓				
Kenneth Buckingham	✓				
Robert Hoxsey	✓				
Fran Jett	✓				
Gary Long	✓				
Pamella Short	✓				

Approved by the Mayor of the Village of Donnellson, Montgomery and Bond Counties, Illinois, this 12th day of November, 2019.


 DARRELL JETT, MAYOR
 DONNELLSON, ILLINOIS

ATTEST:


 SHERYL REYNOLDS, VILLAGE CLERK
 DONNELLSON, ILLINOIS

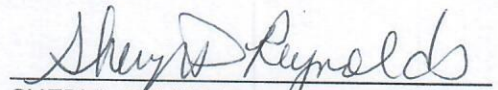
(SEAL)

VILLAGE CLERK'S CERTIFICATE

STATE OF ILLINOIS)
 COUNTIES OF MONTGOMERY/BOND) ss. VILLAGE CLERK'S OFFICE
 VILLAGE OF DONNELLSON)

I, Sheryl Reynolds, Village Clerk of the Village of Donnellson, do hereby certify that the following Ordinance of the Village of Donnellson, Montgomery and Bond Counties, Illinois, published by authority of the Village Board of Trustees was duly passed by the Village Board of Trustees of the Village of Donnellson, Illinois, approved by the Mayor, and published in pamphlet form according to law on this date, and that this ordinance is a true and perfect copy of the ordinance, as passed, approved, and now of record and on file in my office as provided by law.

In witness whereof, I have set and affixed the Corporate Seal of the Village of Donnellson, Illinois, this 12th day of November, 2019.


 SHERYL REYNOLDS, VILLAGE CLERK
 DONNELLSON, ILLINOIS

(SEAL)

EXHIBIT "A"

ARTICLE VI – MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

36-6-1 TAX IMPOSED; RATE.

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

36-6-2 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.