

ORDINANCE

AN ORDINANCE AMENDING CHAPTER 23A ("TAXES") OF THE OAK PARK VILLAGE CODE BY ADDING A NEW ARTICLE 10 ("CANNABIS PRIVILEGE TAX")

WHEREAS, the Village of Oak Park ("Village") as a home rule unit of local government as provided by Article VII, Section 6 of the Illinois Constitution of 1970 has the authority to exercise any power and perform any function pertaining to its government and affairs except as limited by Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, the Cannabis Regulation and Tax Act, Public Act 101-27 (the "Act"), was signed into law and went into effect on June 25, 2019; and

WHEREAS, the Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-22 (the "Law"), was enacted as part of the Act; and

WHEREAS, the Law provides that the Village may "impose a tax 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 "on the gross receipts from these sales made in the course of that business" in an amount not to exceed "3% of the gross receipts;" and

WHEREAS, pursuant to said authority and the Village's home rule powers, the Village has determined to impose a tax on persons engaged in the business of selling cannabis at retail within the Village pursuant to the Law as set forth in this Ordinance; and

WHEREAS, the tax imposed herein shall be imposed and take effect on the earliest date provided in the Act and the Law and any amendments thereto.

NOW THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Oak Park, Cook County, Illinois, in the exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The above recitals are incorporated herein as though fully set forth.

Section 2. Village Code Amended. Chapter 23A ("Taxes") of the Oak Park Village Code is amended by adding a new Article 10 ("Cannabis Privilege Tax") to read as follows:

ARTICLE 10 CANNABIS RETAILERS' OCCUPATION TAX

23A-10-1: CANNABIS PRIVILEGE TAX IMPOSED:

23A-10-2: COLLECTION OF TAX:

23A-10-3: DEPOSIT OF FUNDS:

23A-10-1: CANNABIS RETAILERS' OCCUPATION TAX IMPOSED:

A tax is imposed upon any person engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, 410 Illinois Compiled Statutes 130/1 *et seq.*, at retail in the Village on the gross receipts from these sales made in the course of that business at the rate of three percent (3%). This tax shall be in addition to any and all other taxes imposed upon such sales and is imposed pursuant to the Municipal Cannabis Retailers' Occupation Tax Law, 65 Illinois Compiled Statutes 5/8-11-22.

23A-10-2: COLLECTION OF TAX BY THE ILLINOIS DEPARTMENT OF REVENUE:

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 tax imposed by this Article, and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department shall have the full power to administer and enforce the provisions of this Article.

23A-10-3: DEPOSIT OF FUNDS:

All proceeds resulting from the imposition of the tax set forth in this article, including interest and penalties, shall be used for public safety capital expenditures in order to provide property tax debt service relief.

Section 3. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Certified Copy to the Illinois Department of Revenue. A certified copy of this Ordinance shall immediately be filed by the Village with the Illinois Department of Revenue.

Section 5. Effective Date. This Ordinance shall be in full force and effect after its approval, passage and publication as provided by law provided, however, that the tax provided for herein shall take effect for all sales on or after the 1st day of January, 2020.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

ADOPTED this 7th day of October, 2019, pursuant to a roll call vote as follows:

Voting	Aye	Nay	Abstain	Absent
President Abu-Taleb				
Trustee Andrews				
Trustee Boutet				
Trustee Buchanan				
Trustee Moroney				
Trustee Taglia				
Trustee Walker-Peddakotla				

APPROVED this 7th day of October, 2019.

Anan Abu-Taleb, Village President

ATTEST

Vicki Scaman, Village Clerk

Published in pamphlet form this 7th day of October, 2019.

Vicki Scaman, Village Clerk

STATE OF ILLINOIS)
) ss.
COUNTY OF COOK)

CERTIFICATE

I, Vicki Scaman, Village Clerk of the Village of Oak Park, County of Cook, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Village of Oak Park Ordinance No. 19-4, "AN ORDINANCE AMENDING CHAPTER 23A ("TAXES") OF THE OAK PARK VILLAGE CODE BY ADDING A NEW ARTICLE 10 ("CANNABIS PRIVILEGE TAX")," which was adopted by the corporate authorities of the Village of Oak Park on October 7, 2019.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Village of Oak Park, Illinois aforesaid, at the said Village, in the County of Cook, State of Illinois, on October 7, 2019.

Vicki Scaman, Village Clerk

(SEAL)