VILLAGE OF BRADLEY

## ORDINANCE NO. 0-9-19-2

# AN ORDINANCE AMENDING CHAPTER 48, ARTICLE III OF THE CODE OF ORDINANCES, VILLAGE OF BRADLEY, ILLINOIS, BY ADDING DIVISION 5, MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX, IN THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, STATE OF ILLINOIS

ADOPTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF BRADLEY

THIS 23 DAY OF September, 2019

Published in pamphlet form by authority of the Board of Trustees of the Village of

Bradley, Kankakee County, Illinois, this day of <u>September</u>, 2019

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WHEREAS, the Village of Bradley 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 5/8-11-22 *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 PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS PURSUANT TO ITS STATUTORY AUTHORITY, AS FOLLOWS:

**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. Adoption of Tax.** Chapter 48, Article III of the Code of Ordinances, Village of Bradley, Illinois shall be amended by the addition of Division 5 that will read as follows:

### **Division 5 Municipal Cannabis Retailers' Occupation Tax.**

#### Sec. 48-109. - 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 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).

### Sec. 48-110. - 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 division.

**Sec. 48-111. - 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, unless another date is mandated by law. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to September 30, 2019.

**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. Each section and part hereof of this Ordinance is deemed to be severable and should any section or part hereof be held invalid or unconstitutional by any court of competent jurisdiction, such ruling shall not affect the validity or constitutionality of the remaining portion(s) of this Ordinance.

**SECTION 4. PUBLICATION:** That the Village Clerk is hereby directed to publish this Ordinance in pamphlet form, and file a certified copy of this Ordinance with the Illinois Department of Revenue prior to September 30, 2019.

**SECTION 5. 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, unless another date is mandated by law. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to September 30, 2019.

**PASSED** by the Board of Trustees on a roll call vote on the  $\frac{2370}{200}$  day of  $\frac{1000}{200}$ , 2019.

### **TRUSTEES:**

ROBERT REDMOND MICHAEL WATSON RYAN LEBRAN BRIAN BILLINGSLEY DARREN WESTPHAL	Aye – Aye – $\checkmark$ Aye – $\checkmark$ Aye – $\checkmark$ Aye – $\checkmark$	Nay – Nay – Nay – Nay – Nay – Nay –	Absent – V Absent – Absent – A
BRIAN TIERI	Aye – 📝	Nay – <u> </u>	Absent –

# **ACTING VILLAGE PRESIDENT:**

MICHAEL WATSON

Non-Voting - X TOTALS: Aye – <u>Nay</u> – Absent – \_\_\_\_

JONEDCE M. Picket

APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

Michael Watson

ACTING VILLAGE PRESIDENT

ATTEST:

Jenere M. Praet JULIE TAMBLING, VILLAGE CLERK ( DEputy)

STATE OF ILLINOIS ) ) COUNTY OF KANKAKEE )

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I, Julie Tambling, Clerk of the Village of Bradley, County of Kankakee and State of Illinois, DO HEREBY CERTIFY that the attached is a true, perfect, and complete copy of Ordinance number O-9-19-2, AN ORDINANCE AMENDING CHAPTER 48, ARTICLE III OF THE CODE OF ORDINANCES, VILLAGE OF BRADLEY, ILLINOIS, BY ADDING DIVISION 5, MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX, IN THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, STATE OF ILLINOIS, which was, adopted by the Village President and Board of Trustees at a meeting held on the additional day of September , 2019.

IN WITNESS WHEREOF, I have hereunto set my hand in the Village of Bradley, County of Kankakee and State of Illinois, on this day of <u>September</u>, 2019.

JULIE TAMBLING, VILLAGE

(SEAL)