

VILLAGE OF TAYLOR SPRINGS

ORDINANCE NO. 602

AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE NO. 601 BY
ENACTING A "MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX"
ORDINANCE BY THE BOARD OF TRUSTEES OF THE VILLAGE OF TAYLOR
SPRINGS THIS 21st DAY OF January, 2020

Published in pamphlet form by authority of the Board of Trustees of the Village of Taylor
Springs, Illinois this 21st day of January, 2020.

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**AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE NO. 601 BY ENACTING
A "MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX" ORDINANCE BY
THE VILLAGE OF TAYLOR SPRINGS**

WHEREAS, the Village of Taylor Springs desires to repeal and replace Ordinance No. 601 adopted and approved the 21st day of January, 2019. The new ordinance below is designed to update Ordinance No. 601 with the applicable state and federal regulations.

WHEREAS, the Village of Taylor Springs 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 Board of Trustees of the Village of Taylor Springs as follows:

ORDINANCE NO. 601 IS HEREBY REPEALED AND REPLACED with the following:

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. The Municipal Code of the Village of Taylor Springs shall be amended by the addition of Ordinance No. 602 that will read as follows:

ORDINANCE NO. 602 Municipal Cannabis Retailers' Occupation Tax.

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 of Taylor Springs at the rate of two percent (2%) 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).

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.

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.

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 July, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to April 1, 2020.

ADOPTED this 21st day of January, 2020, pursuant to a roll call vote as follows:

AYES: 6

NAYES: 0

ABSENT: 1


VILLAGE PRESIDENT
TAYLOR SPRINGS, ILLINOIS

Approved by the Village President of the Village of Taylor Springs, Montgomery County,
Illinois, this 21st day of January, 2020.

Elinor L. Saathoff
VILLAGE PRESIDENT
TAYLOR SPRINGS, ILLINOIS

ATTEST:

Christene Daniels
VILLAGE CLERK
TAYLOR SPRINGS, ILLINOIS

STATE OF ILLINOIS
MONTGOMERY COUNTY

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CERTIFICATION

I, Chris Daniels, certify that I am the duly elected and acting Village Clerk of the Village of Taylor Springs, Montgomery County, Illinois.

I further certify that on January 21st 2020, the Board of Trustees of such municipality passed and approved Ordinance No. 602 which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 602 including the Ordinance and a cover sheet thereof, was prepared and posted in three prominent public places within the Village, including the Village Hall commencing on January 21st 2020 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request to the Village Clerk.

Dated at Taylor Springs, Illinois, this the day of Jan. 21st, 2020.

Christine Daniels

VILLAGE CLERK