

**AN ORDINANCE AMENDING THE
WESTCHESTER MUNICIPAL CODE BY ADDING CHAPTER 3.55
TO TITLE 3, ENTITLED "REVENUE AND FINANCE,"
IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

WHEREAS, Public Act 101-0027 created the Cannabis Regulation and Tax Act, which legalized the possession and private use of cannabis in Illinois, effective January 1, 2020; and

WHEREAS, Section 900-30 of PA 101-0027 amended the Illinois Municipal Code, by adding thereto Section 8-11-22, entitled the "Municipal Cannabis Retailers' Occupation Tax Law," which authorizes municipalities to impose a tax upon all persons engaged in the business of selling recreational cannabis; and

WHEREAS, in order to qualify to collect the Municipal Cannabis Retailers' Occupation Tax as early as July 1, 2020, if the Village of Westchester (the "Village") does not opt out of or prohibit the retail sale of recreational cannabis within the Village, a certified copy of an ordinance imposing such tax must be filed with the Illinois Department of Revenue on or before April 1, 2020; 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.* (the "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 Westchester, Cook County, Illinois, 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. Title 3, entitled “Revenue and Finance,” of the Westchester Municipal Code is hereby amended by adding thereto Chapter 3.55, entitled “Municipal Cannabis Retailers’ Occupation Tax,” as follows:

Chapter 3.55 - Municipal Cannabis Retailers’ Occupation Tax.

3.55.010 - 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 Westchester, at the rate of 3% of the gross receipts from such sales made in the course of that business.

(b) The imposition of this tax shall be in accordance with the provisions of Section 8-11-22 of the Illinois Municipal Code (65 ILCS 5/8-11-22).

3.55.020 - Collection of Tax.

(a) 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 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. Persons subject to this tax 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 Department shall have full power to administer and enforce the provisions of this Article.

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. Conflict. Any parts of the Westchester Municipal Code in conflict with the terms or provisions of this Ordinance shall be and the same are hereby amended or repealed

to the extent of such conflict, and said Westchester Municipal Code and all other existing ordinances shall otherwise remain in full force and effect.

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 July 1, 2020. The Village Clerk is hereby authorized and directed to transmit a certified copy of this Ordinance to the Illinois Department of Revenue prior to April 1, 2020.

ADOPTED this 17th day of December, 2019, pursuant to a roll call vote as follows:

Angelo A. Calcagno	<u>A</u>	Frank Perry	<u>A</u>
Cathy Kuratko	<u>A</u>	Nick Steker	<u>A</u>
Tracy Hart Markey	<u>A</u>		

President Gattuso _____

APPROVED this 17th day of December, 2019.

Paul Gattuso
Paul Gattuso, Village President

ATTEST:

Stanley V. Kolodziej
Stanley V. Kolodziej, Village Clerk

ORDINANCE NO. 2019-_____

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PASSED AND APPROVED BY
THE PRESIDENT AND BOARD OF TRUSTEES
THE 17th DAY OF DECEMBER, 2019.

Published in Pamphlet form by
Authority of the Corporate
Authorities of Westchester, Illinois
the ___ day of December, 2019.