

VILLAGE OF MAPLE PARK

ORDINANCE NO. 2020-16

**AN ORDINANCE AMENDING TITLE 2 “MUNICIPAL FINANCES AND TAXATION,”
BY CREATING A NEW CHAPTER 7, ENTITLED, “MUNICIPAL CANNABIS
RETAILERS’ OCCUPATION TAX,” OF THE MUNICIPAL CODE OF THE VILLAGE
OF MAPLE PARK TO IMPOSE A MUNICIPAL CANNABIS RETAILERS’
OCCUPATION TAX**

**ADOPTED BY
THE BOARD OF TRUSTEES
OF THE
VILLAGE OF MAPLE PARK
KANE AND DEKALB COUNTIES, ILLINOIS**

Published in pamphlet form by authority of the Board of Trustees of the Village of Maple Park, Kane and DeKalb Counties, Illinois, this 4th day of August, 2020.

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WHEREAS, the Village has the authority to adopt ordinances and to promulgate rules and regulations 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 5/8-11-23 *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 Board of Trustees of the Village of Maple Park 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 2 “Municipal Finances and Taxation” of the Municipal Code of the Village of Maple Park shall be amended by the addition of Chapter 7 entitled, “Municipal Cannabis Retailers’ Occupation Tax,” that will read as follows:

CHAPTER 7. MUNICIPAL CANNABIS RETAILERS’ OCCUPATION TAX

2-7-1: 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 City 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 Section 8-11-23, of the Illinois Municipal Code (65 ILCS 5/8-11-23).

2-7-2: 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.

Section 3. That each section, paragraph, sentence, clause and provision of this Ordinance is separable and if any provision is held unconstitutional or invalid for any reason, such decision shall not affect the remainder of this Ordinance nor any part thereof, other than the part affected by such decision.

Section 4. That except as to the amendment heretofore mentioned, all chapters and sections of the Municipal Code of Maple Park, Illinois, shall remain in full force and effect.

Section 5. That this Ordinance shall, by authority of the Board of Trustees of Maple Park, Illinois, be published in pamphlet form. From and after ten days after said publication, this Ordinance shall be in full force and effect.

ADOPTED THIS 4th day of August, 2020.

AYES: HARRIS, FAHNESTOCK, DRIES, REBONE, HIGGINS

NAYS: _____

ABSENT: WARD

APPROVED this 4th day of August, 2020.



Kathleen Curtis

Kathleen Curtis, Village President

Theresa D'Amato

Theresa D'Amato, Village Clerk

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Theresa D'Amato Village Clerk
Village of Maple Park
Kane and DeKalb Counties, IL