

VILLAGE OF NORTH RIVERSIDE

ORDINANCE NO. 19-O-08

AN ORDINANCE AMENDING TITLE 3 (REVENUE AND FINANCE) OF THE
MUNICIPAL CODE OF THE VILLAGE OF NORTH RIVERSIDE TO IMPOSE A
MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

ADOPTED AND APPROVED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF NORTH RIVERSIDE, ILLINOIS
THIS 23rd DAY OF SEPTEMBER, 2019

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WHEREAS, the Village of North Riverside, Cook County, Illinois (the "Village") is a duly organized and existing municipal corporation created under the provisions of the laws of the State of Illinois and under the provisions of the Illinois Municipal Code, as from time to time supplemented and amended; and

WHEREAS, the Illinois Cannabis Regulation and Tax Act, P.A. 101-0027, allows the Village to enact reasonable regulations governing cannabis business establishments; and

WHEREAS, the Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-22, allows the Village to 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; and

WHEREAS, the Mayor and Board of Trustees (the "Corporate Authorities") seek to implement a municipal cannabis retailers' occupation tax in accordance with Illinois law; and

WHEREAS, the Corporate Authorities find it to be in the best interest of the Village to amend Title 3 (Revenue and Finance) of the Municipal Code of the Village of North Riverside to impose a municipal cannabis retailers' occupation tax.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of North Riverside, Cook County, Illinois, as follows:

Section 1: That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

Section 2: That Title 3 (Revenue and Finance) of the Municipal Code of the Village of North Riverside, Illinois is hereby amended by adding the following section:

CHAPTER 3.31 MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX.

Sec. 3.31.010 Tax Imposed.

- (a) A tax is hereby imposed in accordance with the provisions of Section 8-11-22 of the Illinois Municipal Code upon all persons engaged in the business of selling cannabis at retail in the Village at the rate of 3% of the gross receipts from the sales made in the course of that business.
- (b) This tax does not apply to cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act.
- (c) This tax is in addition to all other taxes and fees imposed by the Village of North Riverside and State of Illinois.

Sec. 3.31.020 Tax Collection.

- (a) The tax imposed by this Ordinance 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.
- (b) Persons subject to any tax imposed under this Section 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.

Sec. 3.31.030 Records.

Every person who is subject to this tax shall keep and maintain accurate and complete documents, books, and records of each transaction or activity subject to this section, from start to complete, including all original source documents. All such books and records shall

be kept by the owner and shall, at all reasonable times during normal business hours, be open to inspection, audit, or copying by the Mayor or his/her designee.

Sec. 3.31.040 Cannabis License.

If any holder of a Village adult-use cannabis business license fails to remain current in the payment of the tax imposed by this section, the adult-use cannabis business license may be suspended or revoked by the local cannabis commissioner or his or her designee, or the Mayor if the position of cannabis commissioner is not established, until said tax is made current. No adult-use cannabis may be sold from said premises until the tax has been paid.

Sec. 3.31.050. Effective Date.

This Ordinance shall be in full force and effect upon its passage, approval, and publication as provided by law, provided, however, that the tax provided for herein shall take effect for all sales on or after January 1, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to September 30, 2019.

Section 3: If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

Section 4: All ordinances, resolutions, motions or orders in conflict with this Ordinance are hereby repealed to the extent of such conflict.

(Intentionally left blank.)

ADOPTED by the President and Board of Trustees of the Village of North Riverside,
Cook County, Illinois this ____ day of September 2019, pursuant to a roll call vote, as follows:

AYES: Trustees Czajka, Demopoulos, Flores, Mandel, Mengoni, Sarro

NAYS: None

ABSENT: None

ABSTAIN: None

ADOPTED AND APPROVED this 23RD day of September, 2019.

Hubert Hermanek, Jr.
Village President

ATTEST:

Kathy Ranieri
Village Clerk