

**VILLAGE OF GILBERTS**

**ORDINANCE 20-2019**

**AN ORDINANCE ADOPTING AND LEVYING A MUNICIPAL CANNABIS  
RETAILERS' OCCUPATION TAX**

**WHEREAS**, the Village of Gilberts ("*Village*") is a non-home rule municipality located in Kane County, Illinois; and

**WHEREAS**, the enactment of Public Act 101-0027 created the Cannabis Regulation and Tax Act (the "*Act*"), regulating the cultivation, sale, possession, and consumption of cannabis in Illinois; and,

**WHEREAS**, the Act authorizes 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 Program Act) at retail in the Village on the gross receipts from these sales made in the course of that business; and

**WHEREAS**, the Act authorizes the Village to impose this tax in an amount not to exceed 3% of the gross receipts from these sales and may only be imposed in ¼% increments; and

**WHEREAS**, if an ordinance imposing such a tax is filed with the Illinois Department of Revenue on or before April 1, 2020, the Department will proceed to administer and enforce the tax beginning on July 1, 2020; and

**WHEREAS**, based on the recently adopted Act, the Corporate Authorities of the Village have determined that it is in the best interest of the health, safety, and welfare of the Village and its residents to impose a 3% tax on the gross receipts from taxable sales of cannabis under the Act.

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF GILBERTS, KANE COUNTY, ILLINOIS**, as follows:

**SECTION 1. RECITALS.** The recitals listed above are incorporated into this Ordinance as if fully set forth in this Section 1.

**SECTION 2. AMENDMENT TO TITLE 2, CHAPTER 2 OF THE VILLAGE CODE.** Title 2, Chapter 2 of the Gilberts Village Code, entitled "Taxes," is hereby amended to add the following new Article B, which shall hereafter read as follows:

*"ARTICLE B. – Cannabis Retailers' Occupation Tax*

*2-2b-1. -Tax Imposed on Selling Cannabis*

*A tax is hereby imposed upon all persons engaged in the business of selling cannabis at retail at the rate of 3% of the gross receipts from such sales made in the course of*

*such business while this Ordinance is in effect. This Municipal Cannabis Retailers' Occupation Tax shall not be applicable to the sales of cannabis purchased under the Compassionate Use of Medical Cannabis Program Act. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-22 of the Illinois Municipal Code (65 ILCS 5/8-11-22). Persons subject to any tax imposed under this Ordinance may reimburse themselves for their tax liability hereunder by separately stating this tax as an additional charge, which charge may be stated in combination, or in a single amount, with any state tax that such sellers are required to collect.*

**2-2b-2. -Collection of Tax**

*The tax hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce this Ordinance; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner provided by law; and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this Ordinance."*

**SECTION 3. FILING.** The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before April 1, 2020.

**SECTION 4. CONFLICT.** All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed.

**SECTION 5. SEVERABILITY.** If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions hereof.


**SECTION 6. EFFECTIVE DATE.** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

ADOPTED THIS 10 DAY OF December, 2019, pursuant to roll call vote as follows:

	Ayes	Nays	Absent	Abstain
Trustee Dan Corbett	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee Elissa Kojzarek	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee Nancy Farrell	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee Jeanne Allen	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee Lou Hacker	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee Guy Zambetti	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
President Rick Zirk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPROVED THIS 10 DAY OF Dec., 2019



  
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Village President, Rick Zirk

ATTEST:   
\_\_\_\_\_  
Village Clerk, Courtney Baker

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