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**ORDINANCE NO. 19-20-41**

**AN ORDINANCE AMENDING THE MUNICIPAL CODE  
OF THE VILLAGE OF JOHNSBURG BY ADDING A  
NEW CHAPTER 45 IMPOSING A MUNICIPAL  
CANNABIS RETAILERS' OCCUPATION TAX**

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AN ORDINANCE PASSED BY THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF JOHNSBURG  
AT A REGULAR MEETING ON DECEMBER 10, 2019  
PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF JOHNSBURG

President

Edwin P. Hettermann

Board of Trustees

Tom Curry  
Beth Foreman  
Kyle Frost  
Josh Hagen  
Greg Klemstein  
Kevin McEvoy

Village Administrator

Claudett E. Sofiakis

## ORDINANCE NO. 19-20-41

### AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE VILLAGE OF JOHNSBURG BY ADDING A NEW CHAPTER 45 IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

**WHEREAS**, the Village of Johnsburg 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 5/8-11-22 *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;

**BE IT ORDAINED** by the VILLAGE BOARD of the VILLAGE OF JOHNSBURG, McHenry 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.** The Village of Johnsburg Municipal Code shall be amended by the addition of Chapter 45 which read as follows:

#### **CHAPTER 45** **MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

##### **45.01 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 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 Sections 8-11-22, of the Illinois Municipal Code (65 ILCS 5/8-11-22).

##### **45.02 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: 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:** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 5:** This Ordinance shall be known as Ordinance 19-20-41 and 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 January, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue.

Voting Aye: Trustees Foreman, Curry, Frost, Hagen and Klemstein

Voting Nay: None

Abstain: None

Absent: Trustee McEvoy

APPROVED:



Village President Edwin P. Hettermann

(SEAL)

ATTEST:



Village Clerk Claudett E. Sofiakis

Passed: December 10, 2019

Approved: December 10, 2019

Published: December 10, 2019

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**CERTIFICATION**

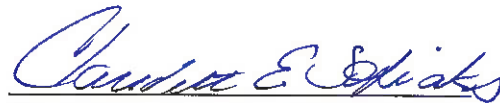
I, CLAUDETT E. SOFIAKIS, do hereby certify that I am the duly appointed, acting and qualified Clerk of the Village of Johnsburg, McHenry County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of Johnsburg.

I do further certify that at a regular meeting of the President and Board of Trustees of the Village of Johnsburg, held on the 10th day of December, 2019 the foregoing Ordinance *An Ordinance Amending the Municipal Code of the Village of Johnsburg by Adding Chapter 45 Imposing a Municipal Cannabis Retailers' Occupation Tax* was duly passed by the President and Board of Trustees of the Village of Johnsburg.

The pamphlet form of Ordinance No. 19-20-41 including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available in the Village Hall, commencing on the 10<sup>th</sup> day of December, 2019, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hand and seal of the Village of Johnsburg, this 10th day of December, 2019.



Claudett E. Sofiakis, Village Clerk  
Village of Johnsburg,  
McHenry County, Illinois

(SEAL)