

CITY OF OGLESBY

ORDINANCE NO. 1085-092319

AN ORDINANCE AMENDING CHAPTER 3.2, MUNICIPAL SERVICE OCCUPATION TAX OF
TITLE 3, REVENUE AND FINANCE OF THE OGLESBY CITY CODE BY IMPOSING A
MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

ADOPTED BY THE CITY COUNCIL OF
THE CITY OF OGLESBY
THIS 23rd DAY OF SEPTEMBER, 2019

Published in pamphlet form by authority of the City Council of the City of Oglesby, LaSalle
County, Illinois, this 23rd day of September, 2019.

STATE OF ILLINOIS)
) SS.
COUNTY OF LASALLE)

I, Amy Eitutis, certify that I am the duly appointed and acting municipal clerk of the City of
Oglesby, LaSalle County, Illinois.

I further certify that on the 23rd day of September, 2019, the corporate authorities of the
above municipality passed and approved Ordinance No. 1085-092319, entitled "An Ordinance
Amending Chapter 3.2, Municipal Service Occupation Tax of Title 3, Revenue and Finance of the
Oglesby City Code by Imposing a Municipal Cannabis Retailers' Occupation Tax", which provided
by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 1085-092319, including the ordinance and cover
sheet thereof, was prepared and a copy of such ordinance was posted in the municipal building,
commencing on the 23rd day of September, 2019, and continuing for at least ten days thereafter.
Copies of the ordinance were also available for public inspection upon request in the office of the
municipal clerk.

Dated in Oglesby, Illinois, this 23rd day of September, 2019.

Municipal Clerk

(SEAL)

AN ORDINANCE AMENDING CHAPTER 3.2, MUNICIPAL SERVICE OCCUPATION TAX OF TITLE 3, REVENUE AND FINANCE OF THE OGLESBY CITY CODE BY IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the City of Oglesby has the authority to adopt the ordinances and regulations 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 5/11-8-22 *et seq.* (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 MAYOR AND CITY COUNCIL OF THE CITY OF OGLESBY, LASALLE COUNTY, ILLINOIS, AS FOLLOWS:

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.

2. Adoption of Tax. Section 3.20.050 of Chapter 3.2, Municipal Service Occupation Tax, of Title 5, Revenue and Finance, of the Oglesby City Code shall be amended by the addition of Section 3.20.050: Municipal Cannabis Retailers' Occupation Tax that will read as follows:

3.20.050: Municipal Cannabis Retailers' Occupation Tax

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

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.

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.

4. 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 January, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to September 30, 2019.

3. After passage, approval, and publication in pamphlet form as provided by law, this ordinance shall be in full force and affect as of September 23, 2019.

PASSED AND ADOPTED at a special meeting of the City Council of the City of Oglesby, LaSalle County, Illinois, this 23rd day of September 23, 2019, by an aye and nay roll call vote as follows:

CARRIE LIJEWSKI	_____ AYE; _____ NAY; _____ ABSENT; _____ PASS
JASON CURRAN	_____ AYE; _____ NAY; _____ ABSENT; _____ PASS
THOMAS ARGUBRIGHT	_____ AYE; _____ NAY; _____ ABSENT; _____ PASS
JAMES CULLINAN	_____ AYE; _____ NAY; _____ ABSENT; _____ PASS
DOMINIC RIVARA	_____ AYE; _____ NAY; _____ ABSENT; _____ PASS

APPROVED:

Dominic Rivara, Mayor

Amy Eitutis, City Clerk