

ORDINANCE NO. 2160-22

AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE VILLAGE OF HAWTHORN WOODS BY THE ADDITION OF TITLE 3, CHAPTER 2-3 IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Hawthorn Woods, Lake County, Illinois, as follows:

WHEREAS, the Village 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 5/8-11-23 *et seq.*; and

WHEREAS, this Ordinance is intended to impose the tax authorized by the Municipal Cannabis Retailers' Occupation Tax Law 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 HAWTHORN WOODS AS FOLLOWS:

SECTION ONE: 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 TWO: Adoption of Tax. Title 3, Business and License Regulations, of the Municipal Code of the Village of Hawthorn Woods shall be amended by the addition of Section 3-2-3 that will read as follows:

CHAPTER 3-2-3 MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

A. 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 of Hawthorn Woods at the rate of three percent 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).

B. Collection of tax by retailers.

(a) The tax imposed by Section 3-2-3 of the Municipal Code of the Village of Hawthorn Woods shall be remitted by such retailer to the Illinois Department of Revenue. 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 Illinois Department of Revenue shall constitute a debt owed by the retailer to the State of Illinois. A retailer may reimburse itself for its 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 of Illinois tax that a seller is 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 Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Section 3-2-3.

SECTION THREE: Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

SECTION FOUR: 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 April 1, 2022. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to March 30, 2022.

SECTION FIVE: That all ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of such conflict, superseded by this Ordinance.

The foregoing Ordinance was adopted by a roll call vote as follows:

AYES: Kaiser, Kress, Bauer, David, McCarty, Rycheis

NAYS: 0

ABSTENTIONS: 0

ABSENT: 0

APPROVED: Domnick DiMaggio
Domnick DiMaggio, Mayor

ATTEST: _____
Donna Lobaito, Village Clerk

PASSED: February 28, 2022

APPROVED: March 2, 2022

PUBLISHED: March 2, 2022