CITY OF LE ROY COUNTY OF McLEAN, STATE OF ILLINOIS

ORDINANCE NO. 19-09-02-50

AN ORDINANCE AMENDING TITLE 3; CHAPTER 2 OF THE MUNICIPAL CODE OF LE ROY, ILLINOIS, 2006

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LE ROY THIS

16th Day of September, 2019

PRESENTED:

September 16, 2019

PASSED:

September 16, 2019

APPROVED:

September 16, 2019

RECORDED:

September 16, 2019

PUBLISHED:

September 16, 2019

In Pamphlet Form

Voting "Aye" 6

Voting "Nay" 0

The undersigned being the duly qualified and Acting City Clerk of the City of LeRoy does hereby certify that this document constitutes the publication in pamphlet form, in connection with and pursuant to Section 1-2-4 of the Illinois Municipal Code, of the above-captioned **ordinance** and that such **ordinance** was presented, passed, approved, recorded and published as above stated.

(SEAL)

Vicki Moreland

City Clerk of the City of

Le Roy, McLean County, Illinois

Dated: September 16, 2019

ORDINANCE NO. 19-09-02-50 AN ORDINANCE AMENDING TITLE 3; CHAPTER 2 OF THE MUNICIPAL CODE OF LE ROY, ILLINOIS, 2006

WHEREAS, the Mayor and City Council of the City of Le Roy, McLean County, Illinois, an Illinois municipal corporation, have 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 their citizens; and

WHEREAS, the Mayor and City Council of the City of Le Roy have adopted this Ordinance pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/11-8-22 et seq (the Act); and

WHEREAS, this Ordinance is intended to impose the tax authorized by the Act providing for a municipal cannabis retailer's occupation tax which will be collected by the Illinois Department of Revenue;

NOW, THEREFORE BE IT ORDAINED, by the City Council of the City of Le Roy, Illinois in lawful meeting assembled on Monday, September 16, 2019, as follows:

SECTION 1. Adoption of Tax. Title 3 – Business and License Regulations, Chapter 2: Municipal Occupation Taxes, Article A: Occupation and Use Taxes of the Municipal Code of the City of Leroy shall be amended by the addition of Section 4: Municipal Cannabis Retailers' Occupation Tax that will read as follows:

3-2A-4 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 establishments within the City of LeRoy 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 Section 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 ("the 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 the seller's tax liability hereunder by separately stated 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 January 1, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to September 30, 2019.

PASSED by the City Council of the City of Le Roy, Illinois, upon the motion made by Kelly Lay and seconded by Matt Steffen by roll call vote on the 16th day of September, 2019 as follows

Aldermen elected 8

Aldermen Present 6

Voting Aye:

Rick Kline, Kyle Merkle, Brad Poindexter, Kelly Lay, Ron Legner, Matt Steffen.

Voting Nay:

None

Absent:

Dawn Hanafin, Greg Steffen

Abstain:

None

Other:

None

And deposited and filed in the office of the City Clerk in said municipality on the 16th

day of September, 2019.

Vicki Moreland, City Clerk of the

City of Le Roy

Mc Lean County, Illinois

APPROVED BY the Mayor of the City of Le Roy, Illinois, this 16th day of

September, 2019

Steven M. Dean, Mayor of the City of Le Roy,

Mc Lean County, Illinois

ATTEST: (SEAL)

Vicki Moreland, City/Clerk of the City of Le Roy

Mc Lean County, Illinois

CERTIFICATE

I, <u>Vicki Moreland</u>, certify that I am the duly appointed and acting municipal clerk

of the City of Le Roy, of McLean County, Illinois.

I further certify that on September 16, 2019 the Corporate Authorities of such

municipality passed and approved **ORDINANCE NO. 19-09-02-50**

AN ORDINANCE AMENDING TITLE 3; CHAPTER 2 OF THE MUNICIPAL CODE

OF LE ROY, ILLINOIS, 2006

Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 19-09-02-50, including the Ordinance and

a cover sheet thereof, was prepared, and a copy of such Ordinance was posted at the

municipal building, commencing on September 16, 2019 and continuing for at least ten

days thereafter. Copies of such Ordinance were also available for public inspection upon

request in the office of the municipal clerk.

Dated at Le Roy, Illinois this 16th day of September, 2019.

(SEAL)

Vicki Moreland

City Clerk of the City of

Le Roy, McLean County, Illinois

STATE OF ILLINOIS)
SS:
COUNTY OF MCLEAN)

I, <u>Vicki Moreland</u>, do hereby certify that I am the duly qualified and acting City Clerk of the City of Le Roy, McLean County, Illinois, and as such City Clerk that I am the keeper of the records and files of the Mayor and the City Council of said City.

I do further certify that the foregoing is a true, correct and complete copy of an ordinance entitled:

AN ORDINANCE AMENDING TITLE 3; CHAPTER 2 OF THE MUNICIPAL CODE OF LE ROY, ILLINOIS, 2006

I do further certify said *ordinance* was adopted by the City Council of the City of Le Roy at a regular meeting on the 16th day of September, 2019 and prior to the making of this certificate the said ordinance was on file with the permanent records of said City where it now appears and remains as a permanent record of said ordinance in the record books.

Dated this 16th day of September, 2019

(SEAL)

Vicki Moreland, City Clerk of the

City of Le Roy,

McLean County, Illinois