

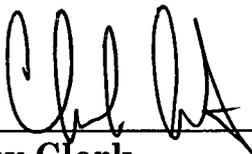
# City of St. Charles, Illinois

**Ordinance No.: 2019-M-28**

**An Ordinance Amending the Municipal Code  
of the City of St. Charles by the Addition of  
Chapter 3.60 Imposing a Municipal Cannabis  
Retailers' Occupation Tax**

**Adopted by the  
City Council  
of the  
City of St. Charles  
September 16, 2019**

Published in pamphlet form by  
authority of the City Council  
of the City of St. Charles,  
Kane and Du Page Counties,  
Illinois, **September 23, 2019**



City Clerk



**(SEAL)**

# City of St. Charles, Illinois

## Ordinance No. 2019-M-28

### **An Ordinance Amending the Municipal Code of the City of St. Charles by the Addition of Chapter 3.60 Imposing a Municipal Cannabis Retailers' Occupation Tax**

**WHEREAS**, the City of St. Charles 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.* (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 St. Charles, Kane and DuPage Counties, 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. Title 3 of the Municipal Code of the City of St. Charles shall be amended by the addition of Chapter 3.60 that will read as follows:

#### **Chapter 3.60 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 of St. Charles at the rate of 3% of the gross receipts from these sales made in the course of that business. The Tax levied in Chapter 3.60 shall be paid in addition to any and all other taxes and charges.

(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.

**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. 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.

**Section 5. Codification.** The corporate authorities of the City intend that this Ordinance will be made part of the Municipal Code and that sections of this Ordinance can be renumbered or relettered and the word "Ordinance" can be changed to "Section," "Article," Chapter" or some other appropriate word or phrase to accomplish codification, and regardless of whether this Ordinance is ever codified, the Ordinance can be renumbered or relettered and typographical errors can be corrected with the authorization of the City Attorney, or his or her designee.

**Section 6. Conflict.** All parts of the Municipal Code in conflict with the terms or provisions of this Ordinance shall be and the same are hereby amended or repealed to the extent of such conflict, and said Municipal Code and all other existing ordinances shall otherwise remain in full force and effect.

**Section 7.** That this Ordinance shall be in full force and effect upon and after its passage in the manner provided by law.

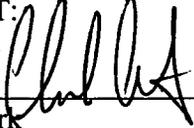
PRESENTED to the City Council of the City of St. Charles, Illinois this 16day of September, 2019.

PASSED by the City Council of the City of St. Charles, Illinois, this 16day of September, 2019.

APPROVED by the Mayor of the City of St. Charles, Illinois, this 16day of September, 2019.

  
Mayor Raymond P. Rogina

ATTEST:

  
\_\_\_\_\_  
City Clerk

COUNCIL VOTE:

Ayes: 6

Nays: 4

Absent: 0

Abstain: 0

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney

DATE: \_\_\_\_\_



State of Illinois )  
 ) ss.  
Counties of Kane and DuPage )

## Certificate

I, CHUCK AMENTA, certify that I am the duly elected and acting Municipal City Clerk of the City of St. Charles, Kane and DuPage Counties, Illinois.

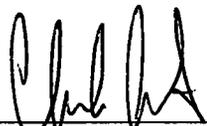
I further certify that on **September 16, 2019**, the Corporate Authorities of such municipality passed and approved Ordinance No. **2019-M-28** entitled:

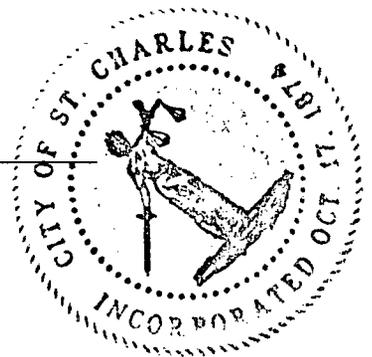
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which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. **2019-M-28**, including the Ordinance and a cover sheet thereof was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on **September 23, 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 St. Charles, Illinois, this **16th** day of **September 16, 2019**.

  
Municipal Clerk



(S E A L)