



ORDINANCE NO. 986

**AN ORDINANCE AMENDING THE VILLAGE OF MACKINAW
MUNICIPAL CODE SAID MUNICIPAL CODE BEING ORDINANCE
OF THE VILLAGE OF MACKINAW TO PROVIDE AMENDMENTS
IMPOSING A MUNICIPAL CANNABIS RETAILERS'
OCCUPATION TAX**

Published in pamphlet form by authority of the Village President and
Board of Trustees of the Village of Mackinaw.

AUGUST 9, 2019

STATE OF ILLINOIS)
COUNTY OF TAZEWELL) SS
VILLAGE OF MACKINAW)

CERTIFICATE OF ORDINANCE

I, the undersigned, do hereby certify that I am the duly appointed, qualified and acting Village Clerk of the Village of Mackinaw, Tazewell County, Illinois (the "Issuer"), and as such official I am the keeper of the records and files of its President and Board of Trustees (the "Corporate Authorities").

I do further certify the foregoing constitutes a full, true and complete excerpt from the proceedings of the regular meeting of the Corporate Authorities held on the *9TH day of AUGUST 2019*, insofar as same relates to the adoption of *Ordinance No. 986*, entitled:

**AN ORDINANCE AMENDING THE VILLAGE OF MACKINAW MUNICIPAL CODE SAID
MUNICIPAL TO PROVIDE AMENDMENTS IMPOSING A MUNICIPAL CANNABIS
RETAILERS' OCCUPATION TAX**

A true, correct and complete copy of which ordinance (the "Preliminary Ordinance" or "Ordinance") as adopted at such meeting appears in the transcript of the minutes of such meeting. The Preliminary Ordinance was adopted and approved by the vote and on the date therein set forth.

I do further certify the deliberations of the Corporate Authorities on the adoption of such Preliminary Ordinance were taken openly and was on the agenda at least 48 hours before the meeting at which it was adopted, that the adoption of such ordinance was duly moved and seconded, that the vote on the adoption of such ordinance was taken openly and was preceded by a public recital of the nature of the matter being considered and such other information as would inform the public of the business being conducted, that such meeting was held at a specified time and place convenient to the public, that notice of such meeting was duly given to all of the news media requesting such notice, that such meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and the Illinois Municipal Code, as amended, and that the Corporate Authorities have complied with all of the applicable provisions of such Act and such Code and their procedural rules in the adoption of such ordinance.

The pamphlet form of *Ordinance No.986*, including the ordinance and a cover sheet thereof, was prepared and a copy of such Ordinance was posted for public inspection in the municipal building, the Mackinaw United States Post Office, and the Mackinaw Library commencing on *AUGUST 9, 2019* and continuing for at least ten days thereafter. The original ordinance was adopted by the Board of Trustees of the Village of Mackinaw at a regular meeting, attended by **four** members of the Board, and approved by the President, as said Ordinance appears on file in my office and as the same is recorded in the Book of Ordinances of said Village.

IN TESTIMONY WHEREOF, I have hereunto set my hand and the official seal of said Village of Mackinaw, Illinois, this **19th day of AUGUST 2019**.

Village Clerk

ORDINANCE NO. 986

AN ORDINANCE AMENDING THE VILLAGE OF MACKINAW MUNICIPAL CODE SAID MUNICIPAL CODE BEING ORDINANCE NO. 513 OF THE VILLAGE OF MACKINAW TO PROVIDE AMENDMENTS IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the Village of Mackinaw has the authority to adopt ordinances and to promulgate rules and regulations 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 PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MACKINAW, TAZEWELL COUNTY, ILLINOIS:

SECTION 1: Title XI of the Village Code of the Village of Mackinaw is hereby amended by adding a new Chapter 114 which shall be as follows:

CHAPTER 114 MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

§114.001 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).

§114.002 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.

§114.003 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.

§114.004 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 2: If any section or part of this Ordinance is held invalid, it shall not affect the validity of the remainder of this Ordinance.

SECTION 3: This Ordinance shall take effect 10 days after publication thereof as provided by law.

SECTION 4: Ordinance No. 513 of the Village of Mackinaw, as amended by this Ordinance, shall remain in full force and effect and all previous amendments to Ordinance No. 513 shall remain in force and effect except as modified by this Ordinance

PASSED in due form on a roll call vote by the Board of Trustees of the Village of Mackinaw at a duly held meeting on the 9th day of September, 2019.

APPROVED:



President of the Board of Trustees of
The Village of Mackinaw

ATTEST:



Village Clerk

AYES: 4
NAYS: 0
ABSENT: 2