

Ordinance #O.19.13

An Ordinance AMENDING THE MUNICIPAL CODE OF THE CITY OF GALENA BY THE ADDITION OF CHAPTER 35.150 IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX.

Adopted by the City Council of the City of Galena this 9th Day of September 2019.

Published in pamphlet form by authority of the City Council of the City of Galena, Jo Daviess County, Illinois, this 9th Day of September 2019.

STATE OF ILLINOIS)
) City of Galena
COUNTY OF JO DAVIESS)

CERTIFICATE

I, Mary Beth Hyde, certify that I am the duly elected municipal clerk of the City of Galena, JoDaviess County, Illinois.

I further certify that on the 9th Day of September 2019, the Corporate Authorities of said municipality passed and approved Ordinance No. O.19.13 entitled **AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE CITY OF GALENA BY THE ADDITION OF CHAPTER 35.150 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. O.19.13 including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the municipal building, commencing the 9th Day of September 2019 and commencing for at least ten (10) days thereafter.

Dated at Galena, Illinois, this 9th September 2019.



Mary Beth Hyde
City Clerk

(Seal)

ORDINANCE NO. O.19.13

AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE CITY OF GALENA BY THE ADDITION OF CHAPTER 35.150 IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the City of Galena 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 5/11-8-22 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 City Council of the City of Galena as follows:

SECTION I. 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 II. Adoption of Tax. Chapter 35 of the City of Galena Code of Ordinances shall be amended by the addition of Chapter 35.150 that will read as follows:

CHAPTER 35.150 MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX.

35.151. 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 Galena at the rate of three-percent (3.0%) 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).

35.152. 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 III. 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 IV. 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 VII: Passed on this 9th day of September, A.D., 2019, in open Council.

AYES: Hahn, Kieffer, McCoy, Westemeier, Allendorf, Bernstein

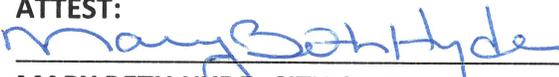
NAYS: Renner

ABSTENTIONS: None

ABSENT: None



TERRY RENNER, MAYOR

ATTEST:


MARY BETH HYDE, CITY CLERK