

CITY OF COLUMBIA, ILLINOIS
ORDINANCE NO. 3479

**AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE CITY OF
COLUMBIA BY THE ADDITION OF CHAPTER 3.14 IMPOSING A MUNICIPAL
CANNABIS RETAILERS' OCCUPATION TAX**

WHEREAS, the City of Columbia ("City"), Monroe and St. Clair Counties, Illinois is a duly created, organized and validly existing municipality of the State of Illinois under the 1970 Illinois Constitution and the laws of the State of Illinois, including particularly the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto; and

WHEREAS, the City 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 Mayor and City Council of the City of Columbia, as follows:

Section 1. The preceding recitations in the upper part of this Ordinance are realleged, restated and adopted as paragraph one ("1") of this Ordinance.

Section 2. **Adoption of Tax.** Title 3 of the Municipal Code of the City of Columbia shall be amended by the addition of Chapter 3.14 that will read as follows:

CHAPTER 3.14 Municipal Cannabis Retailers' Occupation Tax.

Section 3.14.010. 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 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).

Section 3.14.020. 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, or as soon thereafter as the Illinois Department of Revenue shall begin administering the Municipal Cannabis Retailers' Occupation Tax Law. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to January 1, 2020, or as soon thereafter as shall be accepted by the Illinois Department of Revenue.

PASSED by the City Council and **APPROVED** by the Mayor of the City of Columbia, Illinois and deposited and filed in the office of the City Clerk on the 21st day of October, 2019, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES: Aldermen Ebersohl, Agne, Niemietz, Roessler, Holtkamp, Martens, and Riddle.

NOES: None.

ABSTENTIONS: None.

ABSENT: Alderman Huch.

APPROVED:



KEVIN B. HUTCHINSON, Mayor

ATTEST:



WESLEY J. HOEFFKEN, City Clerk

(SEAL)