

VILLAGE OF DUPO, ILLINOIS

ORDINANCE NO. 19-15

AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE VILLAGE OF DUPO,
ILLINOIS, AMENDING THE REVISED CODE OF ORDINANCES OF THE VILLAGE
OF DUPO, ILLINOIS BY THE ADDITION OF ARTICLE VII OF CHAPTER 36
IMPOSING A TAX ON CANNABIS BUSINESS ESTABLISHMENTS

ADOPTED BY THE
VILLAGE BOARD OF TRUSTEES
OF THE
VILLAGE OF DUPO, ILLINOIS
THIS 4th DAY OF November 2019

Published in pamphlet form by
authority of the Village Board
of Trustees of the Village of
Dupo, St. Clair County, Illinois,
this 4th day of November 2019.

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WHEREAS, the Village of Dupo, St. Clair County, Illinois ("Village"), 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, a public meeting was held in the Village of Dupo, Illinois at the Dupo Village Hall, 107 N. 2nd Street, Dupo, Illinois, on November 4, 2019 at 7:00 p.m., before the Village Board of Dupo and notice of said meeting was duly given; and

WHEREAS, the Village 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 Cannabis Regulation and Tax Act, Public Act 101-0027 (*see also* 410 ILCS 705/1-1 *et seq.*), as well as 65 ILCS 5/8-11-22, which provides that the Village has the authority to impose a tax on adult-use cannabis business establishments in its Village limits; and

WHEREAS, this Ordinance is intended to impose the additional 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 VILLAGE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF DUPO, ST. CLAIR COUNTY, 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. Cannabis Business Establishments are Subject to Taxation. Chapter 36 of the Revised Code of Ordinances of the Village of Dupo, Illinois shall be amended by the addition of Article VII that will read as follows:

[This space left intentionally blank.]

ARTICLE V. – Cannabis Business Establishment Tax

36-7-1 - Definitions.

For the purpose of this article, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

Cannabis. Marijuana, hashish, and other substances that are identified as including any parts of the plant *Cannabis sativa* and including derivatives or subspecies, such as indica, of all strains of cannabis, whether growing or not, the seeds thereof, the resin extracted from any part of the plant, and any compound, manufacture salt, derivative mixture or preparation of the plant, its seeds, or resin including tetrahydrocannabinol (THC) and all other naturally produced cannabinol derivatives, whether produced directly or indirectly by extraction; however, "cannabis" does not include the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted from it), fiber, oil or cake, or the sterilized seed of the plant that is incapable of germination. "Cannabis" does not include industrial hemp as defined and authorized under the State of Illinois Industrial Hemp Act. "Cannabis" also means concentrate and cannabis-infused products.

36-7-2- Tax Imposed

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 this Village at the rate of 3% of the gross receipts from these sales made in the course of that business.

The imposition of this tax is in accordance with the provisions of 65 ILCS 5/8-11-22, unless otherwise approved by the Village Board, all of the tax collected hereunder and remitted to the Village shall be dedicated to the general fund.

36-7-3 Department of revenue, State of Illinois to collect tax.

The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the department of revenue of the State of Illinois. 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

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

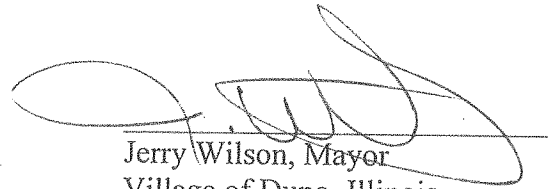
unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this Ordinance.

SECTION 4. Effective Date. This Ordinance shall be in full force and effect on and after January 1, 2020.

PASSED this 4th day of November, 2019 by the Village Mayor and the Village Board of Trustees of the Village of Dupo, St. Clair County, Illinois, and deposited and filed in the office of the Village Clerk in said Village on that date.

<u>Trustees</u>	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>	<u>Abstain</u>
Chris Ragsdale	X	---	---	---
Ben Kenner	X	---	---	---
James Smith	X	---	---	---
Joe Basinski	X	---	---	---
Ken Phillips	X	---	---	---
Kerry Foster	X	---	---	---

4th APPROVED AND PASSED by the Mayor of the Village of Dupo, Illinois this day of November, 2019.


Jerry Wilson, Mayor
Village of Dupo, Illinois

ATTEST:


MARK NADLER, VILLAGE CLERK

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF ST. CLAIR)

CERTIFICATE OF PUBLICATION

I, Mark Nadler, certify that I am the duly elected and acting Village Clerk of the Village of Dupo, Illinois.

I further certify that on the 4th day of November, 2019, the Corporate Authorities of the Village of Dupo, Illinois, passed and approved Ordinance No. 19-15, entitled:

AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE VILLAGE OF DUPO, ILLINOIS, AMENDING THE REVISED CODE OF ORDINANCES OF THE VILLAGE OF DUPO, ILLINOIS BY THE ADDITION OF ARTICLE VII OF CHAPTER 36 IMPOSING A TAX ON CANNABIS BUSINESS ESTABLISHMENTS

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

The pamphlet form of Ordinance No. 19-15, including the ordinance and a cover sheet thereof, was prepared, and a copy of such ordinance was posted in the Dupo Village Hall, commencing on November 4, 2019 and continuing for at least ten (10) days thereafter. Copies of such ordinance were also made available for public inspection upon request in the office of the Village Clerk.

DATED at Dupo, Illinois this 4th day of November, 2019.


MARK NADLER, Village Clerk

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF ST. CLAIR)

CERTIFICATE OF TRUE COPY

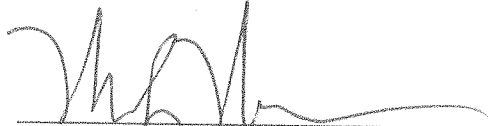
I, Mark Nadler, certify that I am the duly elected and acting Village Clerk of the Village of Dupu, Illinois, and as such I am the keeper of the books, records, files and corporate seal of said Village.

I do further certify that Ordinance No. 19-15, entitled:

**AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE VILLAGE OF
DUPO, ILLINOIS, AMENDING THE REVISED CODE OF ORDINANCES OF
THE VILLAGE OF DUPO, ILLINOIS BY THE ADDITION OF ARTICLE VII OF
CHAPTER 36 IMPOSING A TAX ON CANNABIS BUSINESS
ESTABLISHMENTS**

to which this certificate is attached, is a true, perfect, complete and correct copy of said ordinance as adopted at a regular meeting of the Dupu, Illinois Village Council held on the 4th day of November, 2019.

IN WITNESS WHEREOF, I have made and delivered this certificate for the uses and purposes hereinabove set forth this 4th day of November, 2019.



MARK NADLER, Village Clerk

(SEAL)