
**VILLAGE OF HARWOOD HEIGHTS
COOK COUNTY, ILLINOIS**

ORDINANCE NO. 19 - 16

**AN ORDINANCE ADOPTING AND LEVYING A MUNICIPAL CANNABIS
RETAILERS' OCCUPATION TAX**

Passed by the Board of Trustees, September 26, 2019

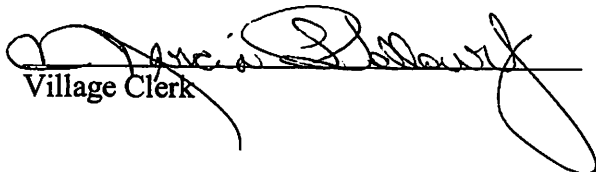
Printed and Published September 26, 2019 in Pamphlet Form
By Authority of the Village Board of Trustees

VILLAGE OF HARWOOD HEIGHTS
COOK COUNTY, ILLINOIS

ARLENE C. JEZIERNY, MAYOR
MARCIA L. POLLOWY, VILLAGE CLERK

ANNETTE BRZEZNIAK-VOLPE
ANNA BRZozowski-WEGRECKI
ZBIGNIEW LEWANDOWSKI
THERESE SCHUEPFER
LAWRENCE STEINER
GIUSEPPE "JOE" ZERILLO

I hereby certify that this document was
properly published on the date stated above.


Village Clerk

ORDINANCE NO. 19 - 16

**AN ORDINANCE ADOPTING AND LEVYING A MUNICIPAL CANNABIS
RETAILERS' OCCUPATION TAX**

WHEREAS, the Village of Harwood Heights (the "Village") is an Illinois municipal corporation organized and operating pursuant to authority granted by the Constitution and Laws of the State of Illinois;

WHEREAS, the Village is a home rule unit of government pursuant to Section 6(a), Article VII of the 1970 Illinois Constitution; and

WHEREAS, pursuant to its home rule power, the Village may exercise any power and perform any function relating to its government and affairs; and

WHEREAS, Public Act 101-0027 created the Cannabis Regulation and Tax Act (the "*Act*"), regulating the cultivation, sale, possession, and consumption of cannabis in Illinois; and

WHEREAS, the Act authorizes the Village to impose a tax upon all persons engaged in the business of selling cannabis (other than cannabis purchased under the Compassionate use of Medical Cannabis Program Act) at retail in the Village on the gross receipts from these sales made in the course of that business; and

WHEREAS, the Act authorizes the Village to impose this tax in an amount not to exceed 3% of the gross receipts from these sales and may only be imposed in $\frac{1}{4}\%$ increments; and

WHEREAS, if an ordinance imposing such a tax is filed with the Illinois Department of Revenue on or before the first day in June, the Department will proceed to administer and enforce the tax as of the first day of September next following the adoption and filing; 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;

WHEREAS, based on the recently adopted Act, the Corporate Authorities of the Village have determined that it is in the best interest of the health, safety, and welfare of the Village and its residents to impose a 3% tax on the gross receipts from taxable sales of cannabis under the Act.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Harwood Heights, County of Cook, Illinois, in the exercise of the Village's home rule powers, that the Village Code be amended as follows, with all existing provisions of the Village Code not set forth below continuing in full effect as currently written:

SECTION 1. RECITALS. The foregoing recitals shall be and are hereby incorporated into and made a part of this Ordinance as if fully set forth in this Section 1. The findings and recitals herein are declared to be prima facie evidence of the law of the Village and shall be received in evidence as provided by the Illinois Compiled Statutes and the courts of the State of Illinois.

SECTION 2. AMENDMENT TO TITLE 3. Title 3 ("Revenue and Finance") of the Harwood Heights Village Code is hereby amended to add the following new Chapter 3.68 ("Cannabis Retailers' Occupation Tax"), which shall hereafter read as follows:

CHAPTER 3.68. CANNABIS RETAILERS' OCCUPATION TAX

3.68.010. Tax Imposed. *A tax is hereby imposed upon all persons engaged in the business of selling cannabis at retail at the rate of 3% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect. This Municipal Cannabis Retailers' Occupation Tax shall not be applicable to the sales of cannabis purchased under the Compassionate Use of Medical Cannabis Program Act. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-22 of the Illinois Municipal Code (65 ILCS 5/8-11-22). Persons subject to any tax imposed under this Ordinance may reimburse themselves for their tax liability hereunder by separately stating this tax as an additional charge, which charge may be stated in combination, in a single amount, with any State tax that such sellers are required to collect.*

3.68.020: Collection by Illinois Department of Revenue. *The tax 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. The Department of Revenue shall have full power to administer and enforce this Ordinance; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner provided by law; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this Ordinance.*

SECTION 3. FILING. The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before September 30, 2019.

SECTION 4. RESOLUTION OF CONFLICTS.

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5. SAVING CLAUSE.

If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance, which are hereby declared to be separable.

SECTION 6. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law; provided, however, that the tax provided for herein shall take effect for all sales by cannabis retailers subject to this Ordinance on or after January 1, 2020.

VOTES

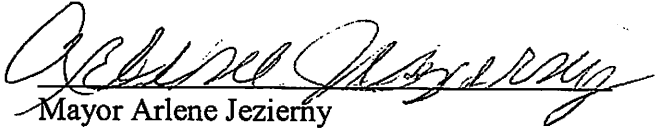
AYES: Trustee Schuepfer, Steiner, Brzezniak-Volpe, Brzozowski-Wegrecki, Zerillo, Lewandowski

NAYS:

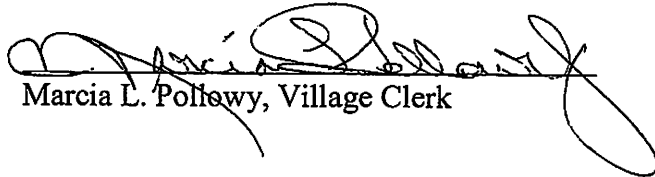
ABSENT:

ABSTAIN:

Passed and Approved this 26th day of September, 2019.


Mayor Arlene Jezierny

ATTEST:


Marcia L. Polowy, Village Clerk

STATE OF ILLINOIS

COUNTY OF COOK

CERTIFICATION

I, Marcia L. Pollowy, do hereby certify that I am the duly elected and acting Clerk of the Village of Harwood Heights, County of Cook, State of Illinois.

I do further certify that the foregoing Ordinance 19-16 entitled:

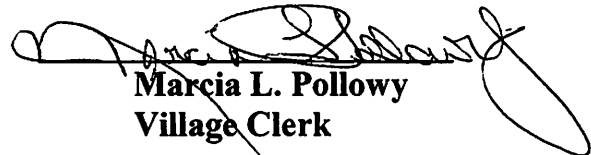
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Is true and correct copy of an Ordinance adopted by the Board of Trustees of the Village of Harwood Heights at a meeting held on the 26th day of September, 2019.

I do further certify that the original of which the foregoing is a true copy is entrusted to my care and safekeeping, and that I am keeper of the same.

I do further certify that I am the keeper of the records, ordinances, and resolutions of said Village of Harwood Heights, Cook County, Illinois.

In witness whereof I have hereunto set my official hand and seal this 27th day of September, 2019.


**Marcia L. Pollowy
Village Clerk**

Corporate Seal