

ORDINANCE NO. 1223

STATE OF ILLINOIS       )  
                                      )  
COUNTIES OF COOK       )  
                  AND WILL       )

**AN ORDINANCE AMENDING CHAPTER 78 OF THE MUNICIPAL CODE OF  
STEGER, ILLINOIS REGARDING TAXATION FOR THE VILLAGE OF STEGER,  
ILLINOIS.**

**WHEREAS**, the Village of Steger, Counties of Cook and Will, State of Illinois (the "Village") is a duly organized and existing municipality and unit of local government created under the provisions of the laws of the State of Illinois, and is operating under the provisions of the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto, with full powers to enact ordinances and adopt resolutions for the benefit of the residents of the Village; and

**WHEREAS**, the Village President (the "President") and the Board of Trustees of the Village (the "Village Board" and with the President, the "Corporate Authorities") are committed to protecting the health, safety and welfare of the Village and its residents; and

**WHEREAS**, the Municipal Code of Steger, Illinois (the "Village Code") previously enacted regulations related to taxation (the "Existing Regulations"); and

**WHEREAS**, the Illinois General Assembly recently adopted the Cannabis Regulation and Tax Act (the "Act"), which legalizes the possession, sale and distribution of cannabis beginning January 1, 2020, in accordance with the Act (410 ILCS 705/1-1 et seq.); and

**WHEREAS**, the Illinois Generally Assembly also recently adopted the Municipal Cannabis Retailers' Occupation Tax Law, which authorizes the corporate authorities of local municipalities, on or after January 1, 2020, to impose, by ordinance, 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 municipality on the gross receipts from these sales made in the course of that business, in an amount not to exceed three percent (3%) of the gross receipts from these sales (65 ILCS 5/8-11-22); and

**WHEREAS**, the Corporate Authorities, in exercise of the power and authority reserved to them under the Municipal Cannabis Retailers' Occupation Tax Law, have determined that it is in the interest of the public health and public safety 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 within the corporate limits of the Village on the gross receipts from these sales made in the course of that business, in an amount equal to three percent (3%) of the gross receipts from such sales; and

**WHEREAS**, the Corporate Authorities have determined that it is in the best interests of the public health, safety and welfare of the residents of the Village and the efficient operation of government to amend the Village Code to update the Existing Regulations; and

**WHEREAS**, in light of the foregoing, the Corporate Authorities have determined that it is necessary, advisable and in the best interests of the Village and its residents to amend Chapter 78, Section 7 of the Village Code as set forth herein;

**NOW, THEREFORE, BE IT ORDAINED** by the President and the Board of Trustees of the Village of Steger, Counties of Cook and Will, and the State of Illinois, as follows:

**ARTICLE I.  
IN GENERAL**

**SECTION 1.0: Incorporation Clause.**

The Corporate Authorities hereby find that all of the recitals hereinbefore stated as contained in the preambles to this Ordinance are full, true and correct and do hereby, by reference, incorporate and make them part of this Ordinance as legislative findings.

**SECTION 2.0: Purpose.**

The purpose of this Ordinance is to amend Chapter 78 of the Village Code as set forth below.

**ARTICLE II.  
AUTHORIZATION;  
AMENDMENT OF CHAPTER 78, SECTION 78-7 OF THE MUNICIPAL CODE OF  
THE VILLAGE OF STEGER, ILLINOIS**

**SECTION 3.0: Amendment to Chapter 78, Section 78-7 of the Village Code.**

That the Municipal Code of Steger, Illinois is hereby amended, notwithstanding any provision, ordinance, resolution or Village Code section to the contrary, by amending Chapter 78, Section 78-7 as follows (additions underlined, deletions stricken):

**Sec. 78-7. Retail cannabis tax imposed; rate; effective date.**

- (a) A tax is hereby imposed, in accordance with Section 8-11-22 of the Municipal Cannabis Retailers' Occupation Tax Law (65 ILCS 5/8-11-22), 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 corporate limits of the village at the rate of 3% of the gross receipts from these sales made in the course of that business.
- (b) The tax imposed by this section, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this section. Any tax required to be collected pursuant to or as authorized by this section and any such tax collected by such retailer and required to be remitted to the Illinois Department of Revenue shall constitute a debt owed by the retailer to 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 that sellers are required to collect, as provided in 65 ILCS 5/8-11-22.

- (c) The tax provided for in this section shall take effect for sales on or after the first day of January, 2020, or on or after such other date as provided for by 65 ILCS 5/8-11-22 or other applicable enactment of law.

**Secs. 78-78—78-25. - Reserved.**

### **SECTION 3.1: Other Actions Authorized.**

The officers, employees and/or agents of the Village shall take all action necessary or reasonably required to carry out, give effect to and consummate the amendment contemplated by this Ordinance and shall take all action necessary in conformity therewith including, without limitation, the execution and delivery of any and all documents required to be delivered in connection with this Ordinance. The Village Clerk shall cause a certified copy of this Ordinance to be filed with the Illinois Department of Revenue by no later than April 1, 2020.

## **ARTICLE III. HEADINGS, SAVINGS CLAUSES, PUBLICATION, EFFECTIVE DATE**

### **SECTION 4.0: Headings.**

The headings of the articles, sections, paragraphs and subparagraphs of this Ordinance are inserted solely for convenience of reference and form no substantive part of this Ordinance nor should they be used in any interpretation or construction of any substantive provision of this Ordinance.

### **SECTION 5.0: Severability.**

The provisions of this Ordinance are hereby declared to be severable and should any provision of this Ordinance be determined to be in conflict with any law, statute or regulation by a court of competent jurisdiction, said provision shall be excluded and deemed inoperative, unenforceable and as though not provided for

herein, and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect.

**SECTION 6.0: Superseder.**

All code provisions, ordinances, resolutions, rules and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

**SECTION 7.0: Publication.**

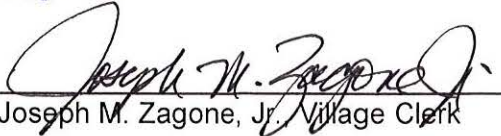
A full, true and complete copy of this Ordinance shall be published in pamphlet form or in a newspaper published and of general circulation within the Village as provided by the Illinois Municipal Code, as amended.

**SECTION 8.0: Effective Date.**


This Ordinance shall be effective ten (10) days after its passage and approval.

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PASSED this 2<sup>nd</sup> day of December 2019.

  
Joseph M. Zagone, Jr., Village Clerk

APPROVED this 2<sup>nd</sup> day of December 2019.

  
Kenneth A. Peterson, Jr., Village President

Roll call vote:

Voting in favor: Joyce, Kozay, Lopez, Skrzypko, Duxler + Peterson

Voting against:

Not voting: Perchase