VILLAGE OF BOURBONNAIS, ILLINOIS

ORDINANCE NO. 26-2559

AN ORDINANCE IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX FOR THE VILLAGE OF BOURBONNAIS, ILLINOIS

ADOPTED BY THE
BOARD OF TRUSTEES OF THE
VILLAGE OF BOURBONNAIS
THIS 8 DAY OF September, 2026

Published in pamphlet form by authority of the Board of Trustees of the Village of Bourbonnais, Kankakee County, Illinois this 9th day of September, 2026.

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WHEREAS, the Illinois Municipal Code (65 ILCS 5/1-1-1 et seq.), and specifically 65 ILCS 5/1-2-1, authorizes the corporate authorities of each municipality to pass all ordinances and make all rules and regulations proper or necessary to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and

WHEREAS, the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-23, authorizes the President and Board of Trustees (the "Corporate Authorities") of the Village of Bourbonnais, Kankakee County, Illinois, an Illinois municipal corporation (the "Village"), to impose a municipal cannabis retailers' occupation tax upon all persons engaged in the business of selling cannabis at retail within the Village, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act; and

WHEREAS, the tax authorized by 65 ILCS 5/8-11-23 is administered, collected, and enforced on the Village's behalf by the Illinois Department of Revenue, and will be remitted to the Village in the same manner as other locally-imposed occupation taxes collected by the State; and

WHEREAS, time is of the essence in passing and approving this Ordinance to timely collect the tax starting January 1, the Ordinance needs to be fully adopted and approved by October 1, 2026, the corporate authorities hereby find that this statement of its urgency as required by 65 Ill. Comp. Stat. Ann. 5/1-2-4 is appropriate and accurate and made part hereof; and

WHEREAS, the Corporate Authorities have determined that it is in the best interest of the Village, its residents, and the public health, safety, and welfare to impose a Municipal Cannabis Retailers' Occupation Tax in order to generate revenue for the Village from the sale of cannabis at retail within its corporate limits;

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF BOURBONNAIS, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION ONE: The foregoing recitals shall be and are hereby incorporated into and made part of this Section One as though they were fully set forth in this Section One.

SECTION TWO: Tax Imposed; Rate. A Municipal Cannabis Retailers' Occupation Tax is hereby adopted and imposed within the Village of Bourbonnais pursuant to the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-23. Chapter 32 of the Village of Bourbonnais Municipal Code is hereby amended by the addition of a new Article IV, to be entitled "Municipal Cannabis Retailers' Occupation Tax," which shall read as follows:

ARTICLE IV. – MUNICPAL CANNABIS RETAILERS' OCCUPATION TAX

Sec. 32-70. – Municipal Cannabis Retailers' Occupation Tax

(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 within the Village of Bourbonnais at the rate of 3% of the gross receipts from such sales made in the course of that business.

(b) The imposition of this tax is in accordance with the provisions of 65 ILCS 5/8-11-23 as amended.

Secs. 32-70—32-79. - Reserved.

SECTION THREE: Collection of Tax by Retailers. (a) The tax imposed by this Ordinance shall be remitted by each such retailer to the Illinois Department of Revenue (the "Department"). Any tax required to be collected pursuant to or as authorized by this Ordinance, and any such tax collected by a retailer and required to be remitted to the Department, 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. (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, which shall have full power to administer and enforce the provisions of this Ordinance.

SECTION FOUR: Repeal of Conflicting Provisions. All ordinances, resolutions, motions, or parts thereof, conflicting with any of the provisions of this Ordinance, are hereby repealed to the extent of the conflict.

SECTION FIVE: Severability. In the event that any provision or provisions, portion or portions, or clause or clauses of this Ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the

remaining provisions, portions, or clauses of this Ordinance that may be given effect without such invalid or unenforceable provision or provisions, portion or portions, or clause or clauses.

SECTION SIX: Codification. Any codifier shall hereby be allowed to codify the above changes in substantially the same form as written herein, allowing the codifier to make changes in font, font size, section and article numbering, and formatting to correspond with the other parts of the Village of Bourbonnais Code of Ordinances, for uniformity of formatting with the Code as it exists and to carry out the intent of this amending Ordinance.

SECTION SEVEN: Effective Date; Publication; Filing with the Department of Revenue. This Ordinance shall be published in pamphlet form as directed by the Corporate Authorities and shall be in full force and effect after its passage, approval, and publication in accordance with 65 ILCS 5/1-2-4; provided, however, that the tax imposed herein shall take effect for all sales occurring on or after the first day of January 1, 2027. A certified copy of this Ordinance shall be filed with the Illinois Department of Revenue on or before October 1, 2026.

SECTION EIGHT: Chapter 32, Article III is hereby amended to add in a reservation of sections immediately following "Sec. 32.52. - Plan adopted." as follows:

Secs. 32-53—32-69. - Reserved.

SECTION NINE: This Ordinance shall be in full force and effect immediately upon passage, without the requirement of publication, and has been approved by the required majority vote pursuant to 65 Ill. Comp. Stat. Ann. 5/1-2-4.

[The remainder of this page is intentionally left blank, voting record and signature page to immediately follow.]

PASSED AND APPROVED by the President and Board of Trustees of the Village of Bourbonnais, Kankakee County, Illinois this 8 day of September, 2026 by the following vote:

TRUSTEE	AYE	NAY	ABSENT	RECUSE	ABSTAIN
Greenlee		X			
Fischer	X				
King	X				
Littrell			X		
Serafini	X				
Toepfer	X				
TOTALS	4	1	1	0	0

JEFF KEAST
Village President

ATTEST:

CHAD MEENTS
Village Clerk

STATE OF ILLINOIS)
) SS.
COUNTY OF KANKAKEE)

CERTIFICATION OF ORDINANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting Village Clerk for the Village of Bourbonnais, Kankakee County, Illinois (the "Municipality"), and that as such official I am the keeper of the records and files of the Municipality and its President and Board of Trustees (the "Corporate Authorities").

I do further certify that the foregoing is a full, true and complete excerpt from the proceedings of the meeting of the Corporate Authorities held on the 8 day of September 2026, insofar as the same relates to the adoption of an ordinance numbered and entitled:

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a true, correct and complete copy of which ordinance as adopted at such meeting appears in the proceedings of such meeting.

I do hereby further certify that the deliberations of the Corporate Authorities on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly and was preceded by a public recital of the matter being considered and such other information as would inform the public of the business being conducted, that such meeting was held at a specified time and place, convenient to the public, that notice of such meeting was duly given to all news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the open meetings laws of the State of Illinois, as amended, and that the Corporate Authorities have complied with all of the procedural rules of the Corporate Authorities and this was published in pamphlet form on the date written on the face of this Ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature, and the Municipality's seal, this 8 day of September, 2026.

(SEAL)

CHAD MEENTS, Village Clerk