

RESOLUTION NO. 11-1

**A RESOLUTION AMENDING TITLE 3 OF THE SANGAMON COUNTY CODE BY ADDING
CHAPTER 3.06 IMPOSING A COUNTY CANNABIS RETAILER'S OCCUPATION TAX**

WHEREAS, this resolution is adopted pursuant to the provisions of the Illinois County Cannabis Retailers' Occupation Tax Law, 55 ILCS 5/5-1006.8; and

WHEREAS, this resolution is intended to impose the tax authorized by the Counties Code known as the County Cannabis Retailers' Occupation Tax and which will be collected by the Illinois Department of Revenue.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Sangamon County, in session this 11th day of February, 2020 that Title 3 of the Sangamon County Code shall be amended by the addition of Chapter 3.06 which shall read as follows:

Chapter 3.06 COUNTY CANNABIS RETAILERS' OCCUPATION TAX

3.06.010 Imposed Amount.

A tax is hereby imposed upon 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 Sangamon County on the gross receipts from these sales made in the course of that business. The tax shall be 3.75% of the gross receipts of sales made in the unincorporated areas of Sangamon County and 3% of the gross receipts of sales made in a municipality located in Sangamon County. The imposition of this tax is in accordance with the provisions of the Illinois County Cannabis Retailers' Occupation Tax Law, 55 ILCS 5/5-1006.8.

3.06.020 Collection of Tax

The tax imposed by this resolution shall be remitted by such retailer to the Illinois Department of Revenue. Any tax required to be collected pursuant to this resolution 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. 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 chapter.

FILED

JAN 16 2020


Sangamon County Clerk

3.06.030 Severability

If any provision of this resolution, or the application of any provision of this resolution, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this chapter, 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 resolution.

3.06.040 Effective Date

This resolution shall be in full force and effect from and after its passage and approval as required by law. Copies of this resolution shall be certified and sent to the Illinois Department of Revenue.

Chairman, Sangamon County Board

ATTEST:

County Clerk

Approved by the Finance Committee

	
	
	
	
	
	
	