

**CITY OF CARBONDALE, ILLINOIS**

**ORDINANCE NO. 2019- 31**

**AN ORDINANCE AMENDING TITLE SEVEN OF THE CARBONDALE REVISED  
CODE BY THE ADDITION OF CHAPTER FOURTEEN  
IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

**ADOPTED BY THE CITY COUNCIL**

**OF THE CITY OF CARBONDALE, ILLINOIS**

**THE 8<sup>TH</sup> DAY OF OCTOBER, 2019**

**Published in pamphlet form by authority of the City Council of the City of Carbondale,  
Jackson County, Illinois, this 9<sup>th</sup> day of October, 2019.**

**CERTIFICATE OF PUBLICATION**

**I, Jennifer R. Sorrell, the duly qualified City Clerk of the City of Carbondale, Illinois,  
and the official custodian of the records of said City, do hereby certify that this ordinance  
was published in pamphlet form by authority of the City Council on the 9<sup>th</sup> day of October,  
2019.**



  
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Jennifer R. Sorrell, City Clerk

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**WHEREAS**, the City of Carbondale, Illinois, is a home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

**WHEREAS**, pursuant to Article VII, Section 6(a), of the Illinois Constitution, 1970, the City of Carbondale may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; and

**WHEREAS**, this Ordinance is adopted pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/11-8-22 *et seq.* (Act); 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;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Carbondale 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. Adoption of Tax.** Title Seven of the of the Carbondale Revised Code shall be amended by the addition of Chapter Fourteen that will read as follows:

**Chapter 14 Municipal Cannabis Retailers' Occupation Tax.**

**7-14-1: TAX IMPOSED; RATE:**

- 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 as amended, at retail in the City at the rate of 2% of the gross receipts from these sales made in the course of that business.

- B. The imposition of this tax is in accordance with the provisions of Sections 8-11-22, of the Illinois Municipal Code (65 ILCS 5/8-11-22).

**7-14-2: COLLECTION OF TAX BY RETAILERS:**

- A. The tax imposed by this Ordinance shall be remitted by such retailer to the Illinois Department of Revenue (Department). Any tax required to be collected pursuant to or as authorized by this Ordinance 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.
- 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. The Department shall have full power to administer and enforce the provisions of this article.

**7-14-3: 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.

**7-14-4. EFFECTIVE DATE:**

This Ordinance shall be in full force and effect from and after its passage and approval and publication as required by law, provided, however, that the tax provided for herein shall take effect for all sales on or after the first day of September 1, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to June 1, 2020.



APPROVED: \_\_\_\_\_

*John M. Henry*  
John M. Henry, Mayor

ATTEST: \_\_\_\_\_

*Jennifer R. Sorrell*  
Jennifer R. Sorrell, City Clerk

FOR:	Bradshaw, Grant, Harvey, Loos, Henry
AGAINST:	Doherty, Fronabarger
PASSED:	October 8, 2019
APPROVED:	October 8, 2019
RECORDED:	October 9, 2019
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