

ORDINANCE NO. 2088 -22

AN ORDINANCE ENACTING CHAPTER 90, ARTICLE V,  
"CANNABIS RETAILERS' OCCUPATION TAX" OF THE REVISED  
MUNICIPAL CODE OF THE VILLAGE OF NORRIDGE - 2002

An Ordinance Establishing a Retailers' Occupation Tax on the Retail Sale of Cannabis

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DANIEL TANNHAUSER, PRESIDENT

DONALD GELSOMINO, TRUSTEE  
JACK BIELAK, TRUSTEE  
DEBRA J. BUDNIK, TRUSTEE

BILL LARSON, TRUSTEE  
ANDREW RONSTADT, TRUSTEE  
FRANK AVINO, JR., TRUSTEE

GABRIELA KRASINSKI, VILLAGE CLERK

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WHEREAS, the Village of Norridge (“Village”), is a home rule municipality in accordance with Article VII Section 6(a) of the Constitution of the State of Illinois of 1970 and is located in Cook County, Illinois; and

WHEREAS, the enactment of 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, pursuant to the Act, the President and Village Board of Trustees (“Corporate Authorities”) have determined that retail cannabis dispensaries may locate in certain areas of the Village; 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 ¼% increments; and

WHEREAS, this Ordinance is adopted pursuant to the Village’s home rule authority and the Act and establishes the tax in an amount not to exceed 3% of the gross receipts from sales by 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; and

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

WHEREAS, based on the recently adopted Act, the Corporate Authorities 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 and to include the legislation approving and adopting the tax in Chapter 90 of the Revised Municipal Code of the Village of Norridge – 2002 (“Code”).

NOW THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Norridge, Cook County, Illinois:

Section 1.

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.

That Chapter 90, Article V of the Code be and hereby is enacted as follows:

**Chapter 90 – TAXATION**

**ARTICLE V - CANNABIS RETAILERS’ OCCUPATION TAX**

**Sec. 90-70. 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, at retail in the village at the rate of three percent (3%) 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).  
(Ord. No. 2088-22 §2, 11-9-2022)

**Sec. 90-71. Collection of tax by retailers.**

(a) The tax imposed by this article shall be remitted by such retailer to the Illinois Department of Revenue. Any tax required to be collected pursuant to or as authorized by this article 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. 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 Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this article and the Village retains its rights to legal action including the

revocation of certificates of operation to enforce the provisions of this Article.  
(Ord. No. 2008 -22 §2, 11-09-2022)

Section 3.

The tax imposed by this Ordinance, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue ("IDOR") which has the full power to administer and enforce this Ordinance; to collect all taxes and penalties due; 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 4.

The Village Clerk is hereby directed to file a certified copy of this Ordinance with IDOR on or before April 1, 2023.

Section 5.

If any section, paragraph, clause, sentence, or provision of this ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate, or nullify the remainder thereof which remainder shall remain and continue in full force and effect.

Section 6.

That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 7.

That this Ordinance shall be in full force and effect from and after its passage, approval, and publication according to law.

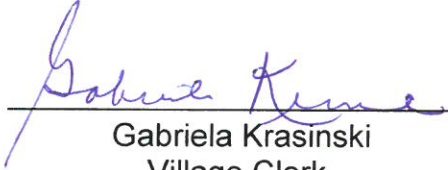
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PASSED by the President and Board of Trustees of the Village of Norridge, Cook County, Illinois, this 9th day of November 2022.

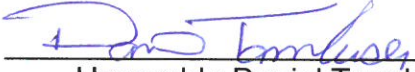
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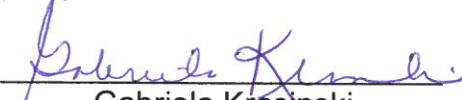
ABSENT: 1

  
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Gabriela Krasinski  
Village Clerk

APPROVED this 9th day of November 2022.

  
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Honorable Daniel Tannhauser  
Village President

PUBLISHED by me this 9th day of November 2022 in pamphlet form.

  
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Gabriela Krasinski  
Village Clerk