
**THE CITY OF BLUE ISLAND
COOK COUNTY, ILLINOIS**

**ORDINANCE
NUMBER 2019-045**

**AN ORDINANCE AMENDING CHAPTER 37 (TAXATION AND
FINANCE) OF TITLE III (ADMINISTRATION) OF THE
MUNICIPAL CODE OF THE CITY OF BLUE ISLAND TO IMPOSE
A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

**DOMINGO F. VARGAS, Mayor
Randy Heuser, City Clerk**

**DEXTER JOHNSON
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**ANNETTE ALEXANDER
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JAMES KLINKER**

Aldermen

ORDINANCE NO. 2019-045

AN ORDINANCE AMENDING CHAPTER 37 (TAXATION AND FINANCE) OF TITLE III (ADMINISTRATION) OF THE MUNICIPAL CODE OF THE CITY OF BLUE ISLAND TO IMPOSE A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the City of Blue Island, County of Cook, Illinois (the "City") is a duly organized and existing municipal corporation created under the provisions of the laws of the State of Illinois and under the provisions of the Illinois Municipal Code, as from time to time supplemented and amended; and

WHEREAS, the Illinois Cannabis Regulation and Tax Act, P.A. 101-0027, allows the City to enact reasonable regulations governing cannabis business establishments; and

WHEREAS, the Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-22, permits the City 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 Pilot Program Act; and

WHEREAS, the Mayor and City Council (the "Corporate Authorities") seek to implement a municipal cannabis retailers' occupation tax in accordance with Illinois law; and

WHEREAS, the Corporate Authorities find it to be in the best interest of the City to amend Chapter 37 (Taxation and Finance) of Title III (Administration) of the Municipal Code of the City of Blue Island to impose a municipal cannabis retailers' occupation tax.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Blue Island, Cook County, Illinois, by and through its home rule powers, as follows:

Section 1: That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

Section 2: That Chapter 37 (Taxation and Finance) of Article III (Administration) of the Municipal Code of the City of Blue Island, Illinois is hereby amended by adding the following section:

MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX.

Sec. 37.110. Tax Imposed.

- (a) A tax is hereby imposed in accordance with the provisions of Section 8-11-22 of the Illinois Municipal Code upon all persons engaged in the business of selling cannabis at retail in the City at a rate of 2.5% of the gross receipts from the sales made in the course of that business.
- (b) This tax does not apply to cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act.
- (c) This tax is in addition to all other taxes and fees imposed by the City of Blue Island and State of Illinois.

Sec. 46-191. Tax Collection.

- (a) The tax imposed by this Ordinance and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Illinois Department of Revenue.
- (b) Persons subject to any tax imposed under this Section 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.

Sec. 46.192. Records.

Every person who is subject to this tax shall keep and maintain accurate and complete documents, books, and records of each transaction or activity subject to this section, from start to complete, including all original source documents. All such books and records shall be kept by the owner and shall, at all reasonable times during normal business hours, be open to inspection, audit, or copying by the Mayor or his/her designee.

Sec. 46-193. Cannabis License.

If any holder of a City adult-use cannabis business license fails to remain current in the payment of the tax imposed by this section, the adult-use cannabis business license may be suspended or revoked by the local cannabis commissioner or his or her designee, or the

Mayor if the position of cannabis commissioner is not established, until said tax is made current. No adult-use cannabis may be sold from said premises until the tax has been paid.

Sec. 46.194. Effective Date.

This Ordinance shall be in full force and effect upon its passage, approval, and publication as provided by law, provided, however, that the tax provided for herein shall take effect for all sales on or after January 1, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to September 30, 2019.

Section 3: If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

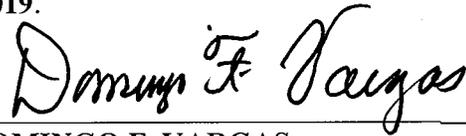
Section 4: All ordinances, resolutions, motions or orders in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Intentionally left blank.

ADOPTED this 30th day of September, 2019, pursuant to a roll call vote as follows:

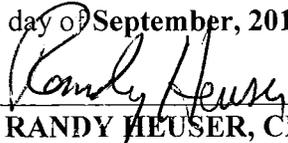
	YES	NO	ABSENT	PRESENT	ABSTAIN
Alderman Johnson	X				
Alderman Alexander	X				
Alderman Bilotto	X				
Alderman Cazares			X		
Alderman Rita	X				
Alderman Donahue	X				
Alderman Hawley			X		
Alderman Fahrenwald			X		
Alderman Mech			X		
Alderman Hill	X				
Alderman Cantelo-Zylman			X		
Alderman Carr	X				
Alderman Slattery			X		
Alderman Klinker	X				
Mayor Vargas					
TOTAL	8		6		

APPROVED by the Mayor on September 30, 2019.



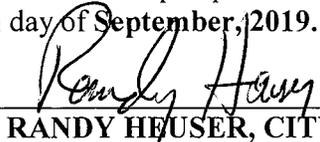
DOMINGO F. VARGAS
MAYOR OF THE CITY OF BLUE ISLAND,
COUNTY OF COOK AND STATE OF ILLINOIS

ATTESTED and Filed in my office this
30th day of September, 2019.



RANDY HEUSER, CITY CLERK

PUBLISHED in pamphlet form this
30th day of September, 2019.



RANDY HEUSER, CITY CLERK

STATE OF ILLINOIS)
)
COUNTY OF COOK)

ss.

CERTIFICATE

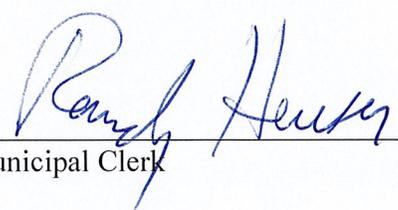
I, Randy Heuser, certify that I am the duly elected and acting Municipal Clerk of the City of Blue Island of Cook County, Illinois.

I further certify that on September 30, 2019 the Corporate Authorities of such municipality passed and approved Ordinance No. 2019 – 045 entitled:

AN ORDINANCE AMENDING CHAPTER 37 (TAXATION AND FINANCE) OF TITLE III (ADMINISTRATION) OF THE MUNICIPAL CODE OF THE CITY OF BLUE ISLAND TO IMPOSE A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX. Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2019 - 045 including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance posted in the municipal building commencing on October 1, 2019 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the municipal clerk.

DATED at Blue Island, Illinois, this 30th day of September, 2019.



Municipal Clerk

(SEAL)