

ORDINANCE NO. 17-2021

**AN ORDINANCE AMENDING CHAPTER 11, LICENSES, TAXATION
AND MISCELLANEOUS BUSINESS REGULATIONS, BY ADDING
ARTICLE XXI, CANNABIS RETAILERS' OCCUPATION TAX, TO THE
EVERGREEN PARK MUNICIPAL CODE**

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BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Evergreen Park, Cook County, Illinois, as follows:

Section 1

That Chapter 11, Licenses, Taxation and Miscellaneous Business Regulations, of the Evergreen Park Municipal Code, be amended by adding Article XXI, Cannabis Retailers' Occupation Tax, to read as follows:

ARTICLE XXI. CANNABIS RETAILERS' OCCUPATION TAX

Sec. 11-620. Tax Imposed.

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.

Sec. 11-621. Tax Collections; Reimbursement.

Each retailer shall collect and remit to the Illinois Department of Revenue the tax imposed under this Article. A retailer may reimburse itself for its tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with any Illinois tax the retailer is required to collect.

Sec. 11-622. Administration and Enforcement.

The Illinois Department of Revenue shall have full power and authority to administer and enforce the provisions of this article. The tax imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. Any tax required to be collected, and any 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 of Illinois.

