

AGENDA

*Village of Hoffman Estates
Special Meeting of the Month
Village Board of Trustees*

*1900 Hassell Road
Hoffman Estates, IL 60169
847-882-9100*

Board Room

September 23, 2019

(Immediately following Finance Committee)

1. **CALL TO ORDER/ROLL CALL**
2. **PLEDGE OF ALLEGIANCE TO THE FLAG**
3. **ADDITIONAL BUSINESS**
 - A. Request Board approval of an Ordinance amending Chapter 13, Revenue Taxes and Charges, of the Hoffman Estates Municipal Code (Cannabis Retailers' Occupation Tax).
4. **ADJOURNMENT**

*(Further details and information can be found in the agenda packet attached hereto and incorporated herein and can also be viewed online at www.hoffmanestates.org and/or in person in the Village Clerk's office).
The Village of Hoffman Estates complies with the Americans with Disabilities Act (ADA). For accessibility assistance, call the ADA Coordinator at 847/882-9100.*

VILLAGE OF HOFFMAN ESTATES

AN ORDINANCE AMENDING CHAPTER 13, REVENUE TAXES AND CHARGES,
OF THE HOFFMAN ESTATES MUNICIPAL CODE
(CANNABIS RETAILERS' OCCUPATION TAX)

WHEREAS, the Village of Hoffman Estates ("Village") has the authority to adopt ordinances and to promulgate rules and regulations that protect the public health, safety and welfare of its citizens; 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 Village President and Board of Trustees of the Village of Hoffman Estates as follows:

Section 1: That 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 13 of the Municipal Code of the Village of Hoffman Estates shall be and is hereby amended by adding Article 16, Municipal Cannabis Retailers' Occupation Tax, to read as follows:

ARTICLE 16

MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

Section 13-16-1. 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, at retail in the Village at the rate of 3% of the gross receipts from these sales made in the course of that business. This tax shall be in addition to any and all other surcharges or taxes.

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).

Section 13-16-2. 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.

Section 3: That 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.

Section 4: That the Village Clerk is hereby authorized to publish this ordinance in pamphlet form. On or before September 30, 2019, the Village Clerk shall file a certified copy of this Ordinance with the Illinois Department of Revenue.

Section 5: That this Ordinance shall be in full force and effect immediately from and after its passage and approval, provided, however, that the tax provided for herein shall take effect for all sales on or after the first day of January, 2020.

PASSED THIS _____ day of _____, 2019

VOTE	AYE	NAY	ABSENT	ABSTAIN
Trustee Karen V. Mills	_____	_____	_____	_____
Trustee Anna Newell	_____	_____	_____	_____
Trustee Gary J. Pilafas	_____	_____	_____	_____
Trustee Gary G. Stanton	_____	_____	_____	_____
Trustee Michael Gaeta	_____	_____	_____	_____
Trustee Karen Arnet	_____	_____	_____	_____
President William D. McLeod	_____	_____	_____	_____

APPROVED THIS _____ DAY OF _____, 2019

Village President

ATTEST:

Village Clerk

Published in pamphlet form this _____ day of _____, 2019.