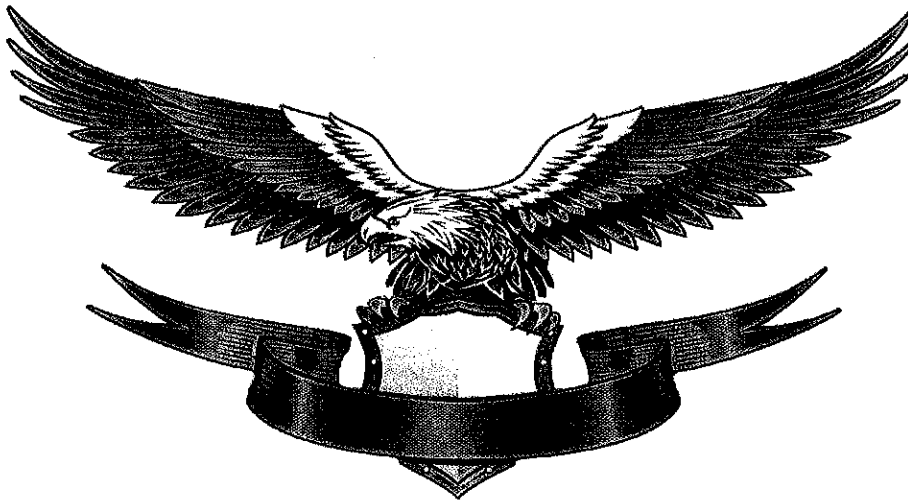


The  
City  
Of  
Maroa



ORDINANCE NO. 2020/1/27-1

**ORDINANCE AMENDING THE REVISED CODE OF ORDINANCES OF THE CITY OF MAROA, ILLINOIS BY  
THE ADDITION OF ARTICLE V CHAPTER 36 IMPOSING A MUNICIPAL CANNABIS RETAILERS'  
OCCUPATION TAX**

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ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF MAROA  
THIS 27th DAY OF JANUARY 2020

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Published in Pamphlet Form By Authority Of The City Council Of The City Of Maroa, Macon County,  
Illinois, this 27th day of January 2020

**Ordinance No. 2020/1/27-1**

**AN ORDINANCE AMENDING THE REVISED CODE OF ORDINANCES OF  
THE CITY OF MAROA, ILLINOIS BY THE ADDITION OF  
ARTICLE V TO CHAPTER 36 IMPOSING A MUNICIPAL CANNABIS  
RETAILERS' OCCUPATION TAX**

**WHEREAS**, the City of Maroa, Illinois has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and 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 City Council of the City of Maroa, Illinois, 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.** Chapter 36 of the Revised Code of Ordinances of the City of Maroa, Illinois shall be amended by the addition of Article V that will read as follows:

**ARTICLE V Municipal Cannabis Retailers' Occupation Tax.**

**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 City at the rate of 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).

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## **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.

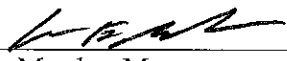
3. **Severability.** If any provision of this Ordinance, or the application of any provision of this Ordinance, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this Ordinance, or their application, that can be given effect without the unconstitutional or invalid provision or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this Ordinance.

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, on September 1, 2020 and provided, however, that the tax provided for herein shall take effect for all sales on or after the first day of September, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to June 1, 2020.

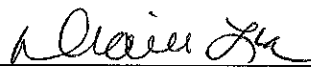
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**PRESENTED, PASSED AND APPROVED**, by the Mayor and City Council of the City of Maroa, Illinois, on this 27<sup>th</sup> day of January 2020.

NAME	AYE	NAY	ABSTAIN	ABSENT
Aldерwoman Monica Estep	✓			
Aldерwoman Angela Bogle	✓			
Aldерman Jeremiah Grider	✓			
Aldерman Tyler Jackson	✓			
Aldерman Blake West	✓			
Aldерman Ryan Wilkey	✓			
Mayor Aaron Meador				
Totals				

  
\_\_\_\_\_  
Aaron Meador, Mayor

Attest:

  
\_\_\_\_\_  
Diane Edwards, City Clerk

Seal

STATE OF ILLINOIS        )  
  )  
COUNTY OF MACON        )

S.S.

**Certification of Ordinance**

I, Diane Edwards, certify that I am the duly elected and acting City Clerk of the City of Maroa, Macon County, Illinois.

I further certify that on the 27<sup>th</sup> day of January 2020, the Corporate Authorities of such Municipality passed and approved:

**ORDINANCE 2020/1/27-1**  
**AN ORDINANCE AMENDING THE REVISED CODE OF ORDINANCES OF**  
**THE CITY OF MAROA, ILLINOIS BY THE ADDITION OF ARTICLE V**  
**CHAPTER 36 IMPOSING A MUNICIPAL CANNABIS RETAILERS'**  
**OCCUPATION TAX**

which provided by its terms that it should be published in pamphlet form.


The attached is a true and correct copy of 2020/1/27-1

The pamphlet form of **ORDINANCE NO. 2020/1/27-1** including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the City Hall, commencing on January 27, 2020, 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 City Clerk.

**The undersigned, duly elected, qualified and acting Clerk of the City of Maroa, Macon County, Illinois does hereby certify that the attached document is a true and correct copy of:**

**ORDINANCE 2020/1/27-1**  
**AN ORDINANCE AMENDING THE REVISED CODE OF ORDINANCES OF**  
**THE CITY OF MAROA, ILLINOIS BY THE ADDITION OF ARTICLE V**  
**CHAPTER 36 IMPOSING A MUNICIPAL CANNABIS RETAILERS'**  
**OCCUPATION TAX**

**DATED** at Maroa, Illinois, this 27<sup>th</sup> day of January 2020.

  
\_\_\_\_\_  
Diane Edwards, City Clerk

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