

CHAPTER 13

MUNICIPAL CANNABIS RETAILERS’ OCCUPATION TAX

ADOPTED: November 25, 2019 (Ordinance 2019-074)

LATEST REVISION: N/A

SECTIONS:

13.01 TAX IMPOSED; RATE.

13.02 COLLECTION OF TAX BY RETAILERS.

13.03 SEVERABILITY.

13.01 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 of DeKalb 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).

13.02. Collection of Tax by Retailers.

- a) The tax imposed by this Ordinance shall be collected and remitted by such retailer to the Illinois Department of Revenue (Department) as required by the Act. Persons subject to the tax under the authority of the Act and this Ordinance may reimburse themselves for their seller's tax liability by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with any other State of Illinois 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, administered, enforced and paid over to the City of DeKalb by the Department in accordance with the authority given to the Department in the Act.

13.03. Severability.

If any provision of this Chapter, or the application of any provision of this Chapter, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this Chapter, or their application, to the extent they 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.