ST. CLAIR COUNTY BOARD

10 PUBLIC SQUARE, ROOM B-561, BELLEVILLE, ILLINOIS 62220-1623
(618) 277-6600 Ext. 2201 • FAX: 825-2740

SPECIAL COUNTY BOARD MEETING

September 23, 2019 @ 7:00 P.M.

1. Invocation
2. Pledge of Allegiance
3. Call to Order
4. Roll Call
5. Public Participation
6. Committee Reports

   a. Finance Committee:

      1. Ord. # 19-1218 - Approval of the County Cannabis Retailers' Occupation Tax

7. Comments by the Chairman
8. Adjournment

ST. CLAIR COUNTY BOARD

10 Public Square • Room B561 • Belleville, Illinois 62220-1623

MARK A. KERN
CHAIRMAN

(618) 277-6600
Fax (618) 825-2740

SPECIAL COUNTY BOARD MEETING – September 23, 2019

1. Invocation – Anne Reinhardt, Administrative Assistant to the County Clerk
2. Pledge of Allegiance
3. Call to Order – Chairman Mark A. Kern
4. Roll Call by Tom Holbrook, County Clerk; Present - 26; Absent - 3
   Absent – Mr. Haywood, Mr. Miller and Mr. Sharkey
   (The Chairman noted – Mr. Haywood, Mr. Miller and Mr. Sharkey are excused.)
5. Public Participation
   None
6. a. Finance Committee:
   1. Ord. # 19-1218 - Approval of the County Cannabis Retailers' Occupation Tax

   Motion to Approve 6-a-1
   M. Crawford– made
   P. Seibert– seconded

   Discussion ensued with Mr. Cockrell asking what the projected revenues might be and where they would be used. The Chairman replied that he would like the revenue to support law enforcement, associated training and mental health programs.

   Roll Call Vote - Motion carries. 25 Yeas, 1 Nay (Mr. Cockrell, voting Nay.)

7. Comments by the Chairman
   None
8. Adjournment

There being no further business, a motion was made by J. Dinges, seconded by B. Allen that the Board stand adjourned until Monday, September 30, 2019 at 7:30 p.m., for the Statutory September Meeting, and to convene in the County Board meeting Room B-564, 10 Public Square, Belleville, Illinois, when it will be the pleasure for all to attend. Motion carried unanimously.

THOMAS HOLBROOK, COUNTY CLERK AND
EX-OFICIO CLERK OF THE COUNTY BOARD

JUDICIARY COMMITTEE

ORDINANCE NO. 19-1218

COUNTY CANNABIS RETAILERS' OCCUPATION TAX

AN ORDINANCE ESTABLISHING A COUNTY CANNABIS RETAILERS' OCCUPATION TAX IN THE COUNTY OF ST. CLAIR, ILLINOIS

WHEREAS, the County of St. Clair, a body politic and corporate of the State of Illinois ("St. Clair County") is a non-home rule unit of local government pursuant to Article VII, § 8 of the 1970 Illinois Constitution; and

WHEREAS, Public Act 101-0027, which is a comprehensive revision of State statutes regulating the adult use of cannabis in Illinois, was signed into law on June 25, 2019 with many of its provisions effective January 1, 2020; and

WHEREAS, Public Act 101-0363 was subsequently signed into law increasing the rate of tax that may be imposed by counties upon persons engaged in the business of selling cannabis in a municipality located in that county; and

WHEREAS, the County 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 County Cannabis Retailers' Occupation Tax Law (55 ILCS 5/5-1006.8) (the "Act"); and

WHEREAS, this Ordinance is intended to impose the tax authorized by the Act providing for a county cannabis retailers' occupation tax which will be collected by the Illinois Department of Revenue;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY BOARD OF THE COUNTY OF ST. CLAIR, ILLINOIS, THAT THIS ORDINANCE ESTABLISHING A COUNTY CANNABIS RETAILERS' OCCUPATION TAX BE AND HEREBY IS ADOPTED AS FOLLOWS:

SECTION I: 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 II: 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 locations in the County on the gross receipts from these sales at the following rates:

(i) 3.75% of the gross receipts from these sales made in the course of that business in unincorporated areas of St. Clair County; and

(ii) 3.00% of the gross receipts of sales made in a municipality located in St. Clair County; and

(b) The imposition of this tax is in accordance with the provisions of the County Cannabis Retailers' Occupation Tax Law (55 ILCS 5/5-1006.8).

SECTION III: Collection of tax by retailers.

(a) The tax imposed by this Ordinance shall be remitted by such retailer to the Illinois Department of Revenue (the "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 IX: **<u>Severability</u>.** The provisions and sections of this Ordinance shall be deemed separable and the invalidity of any portion of this Ordinance shall not affect the validity of the remainder.

SECTION V: **<u>Effective Date</u>.** This Ordinance shall be in full force and effect from and after its passage and approval and publication as required by law, provided, however, that the tax provided for herein shall take effect for all sales on or after the first day of January, 2020. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to September 30, 2019.

SECTION VI: **<u>Repeal of Inconsistent Ordinances</u>.** This Ordinance shall repeal the provisions of Ordinance 19-1217, and any other ordinance, or provision of any ordinance which is inconsistent with the content of this Ordinance.

Passed by the County Board this 23rd day of September, 2019.

AYES:	25
NAYS:	1
PRESENT:	0
ABSTAIN/ABSENT:	3

Approved this 23rd day of September, 2019

CHAIRMAN OF THE BOARD

ATTEST:

COUNTY CLERK