

**FILED**  
DEC 20 2019

**CITY OF NOKOMIS**

*Landy Leithner* COUNTY CLERK

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**ORDINANCE NO. 2060**

**AN ORDINANCE AMENDING SECTION 39 OF THE MUNICIPAL CODE OF THE CITY OF NOKOMIS, MONTGOMERY COUNTY, ILLINOIS, BY THE ADDITION OF THIS ORDINANCE IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

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**PASSED BY THE CITY COUNCIL  
OF THE  
CITY OF NOKOMIS**

**THIS 9TH DAY OF DECEMBER 2019**

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**Published in pamphlet form by authority of the City Council of the City of Nokomis, Montgomery County, Illinois, this 11th<sup>day</sup> of December 2019.**

**CITY OF NOKOMIS**

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MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

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CITY OF NOKOMIS, MONTGOMERY COUNTY, ILLINOIS, BY THE ADDITION OF  
THIS ORDINANCE IMPOSING A MUNICIPAL CANNABIS RETAILERS'  
OCCUPATION TAX**

**WHEREAS**, the City 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/Board of Trustees of the City of NOKOMIS 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: Adoption of Tax. Chapter 39 of the Municipal Code of the City of NOKOMIS shall be amended by the addition of this Ordinance that will read as follows:

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.)

**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, 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.

PASSED AND ADOPTED THIS 9 day of December,


2019.

	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>
Derek Durbin	<u>X</u>	_____	_____
Michael Holliday	<u>X</u>	_____	_____
Ann Brookshire	<u>X</u>	_____	_____
Jonathan Nash	<u>X</u>	_____	_____



MAYOR

ATTEST:



CITY CLERK

STATE OF ILLINOIS )  
COUNTY OF MONTGOMERY ) SS.  
CITY OF NOKOMIS )

I, Rachel Hill, certify that I am the duly appointed and acting City Clerk of the City of Nokomis, Montgomery County, Illinois.

I further certify that on December 9, 2019 the City Council of such municipality passed and approved **ORDINANCE NO. 2060, AN ORDINANCE AMENDING SECTION 39 OF THE MUNICIPAL CODE OF THE CITY OF NOKOMIS, MONTGOMERY COUNTY, ILLINOIS, BY THE ADDITION OF THIS ORDINANCE IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX.** Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2060 including the Ordinance and a cover sheet thereof, was prepared and posted in the Municipal Complex commencing on December 11, 2019 and continuing for a least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request to the City Clerk.

DATED at Nokomis, Illinois, this 11<sup>th</sup> day of December, 2019.

(SEAL)

  
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RACHEL HILL, CITY CLERK



# CITY OF NOKOMIS

22 South Cedar Street

Nokomis, IL 62075-1663

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Email: rachael@cityofnokomis.com

Mayor • City of Nokomis  
**Russ Foster**

Commissioner of Finance  
**Derek Durbin**

Commissioner of Streets & Alleys  
**Michael Holliday**

Commissioner of Public Property  
**Ann Brookshire**

Commissioner of Public Health & Safety  
**Jonathan Nash**

December 10, 2019

Sandy Leitheiser  
Montgomery County Clerk  
PO Box 595  
Hillsboro, IL 62049

**COPY**

Dear Sandy:

I have enclosed a complete certified original copy and an extra cover page of ORDINANCE 2059 – AN ORDINANCE LEVYING TAX FOR ALL CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020. The Ordinance was passed at the December 9, 2019 council meeting. Would you please return the Cover Page to me for City files after you file-stamp. I have enclosed an envelope for your convenience.

Thank you and please let me know if you need any additional information.

Sincerely,

Rachel Hill  
City Clerk  
City of Nokomis

STATE OF ILLINOIS )  
COUNTY OF MONTGOMERY ) SS.  
CITY OF NOKOMIS )

I, Rachel Hill, certify that I am the duly appointed and acting City Clerk of the City of Nokomis, Montgomery County, Illinois.

I further certify that on December 9, 2019 the City Council of such municipality passed and approved **ORDINANCE NO. 2059, AN ORDINANCE LEVYING TAX FOR ALL CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 FOR THE CITY OF NOKOMIS, MONTGOMERY COUNTY ILLINOIS.** Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2059 including the Ordinance and a cover sheet thereof, was prepared and posted in the Municipal Complex commencing on December 11, 2019 and continuing for a least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request to the City Clerk.

DATED at Nokomis, Illinois, this 11th day of December, 2019.

(SEAL)

  
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RACHEL HILL, CITY CLERK