

CITY OF BELVIDERE, ILLINOIS

ORDINANCE #483H

AN ORDINANCE AMENDING CHAPTER 106, TAXATION, OF THE BELVIDERE MUNICIPAL CODE TO ADD A
NEW ARTICLE XI, MUNICIPAL CANNABIS RETAILERS OCCUPATION TAX

PASSED AND ADOPTED

BY THE CITY COUNCIL

OF THE CITY OF

BELVIDERE, ILLINOIS

ON THE 3RD DAY OF FEBRUARY 2020.

APPROVED BY THE

MAYOR OF THE CITY OF

BELVIDERE, ILLINOIS

ON THE 7TH DAY OF FEBRUARY 2020.

Published in Pamphlet Form this 7th day of February 2020.

AN ORDINANCE AMENDING
CHAPTER 106, TAXATION, OF THE BELVIDERE MUNICIPAL CODE
TO ADD A NEW ARTICLE XI,
MUNICIPAL CANNABIS RETAILERS OCCUPATION TAX

BE IT ORDAINED by the Mayor and City Council of the City of Belvidere, Boone County, Illinois, as follows:

SECTION 1: Chapter 106, Taxation of the City of Belvidere Municipal Code is amended to add a new Article XI, Municipal Cannabis Retailers Occupation Tax as set forth in the attached Exhibit A which is incorporated herein by this reference. The Clerk is directed to file this Ordinance with the Illinois Department of Revenue and any other relevant State agencies.

SECTION 2: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 3: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4: This Ordinance shall be effective upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Ayes: Ratcliffe, Snow, Stevens, Brereton, Crawford, Frank,
Freeman, McGee and Porter.

Nays: None.

Absent: None.

Passed: February 3, 2020

Approved: February 7, 2020



Mayor Michael Chamberlain

ATTEST: 
Sarah Turnipseed City Clerk

(SEAL)

EXHIBIT A

ARTICLE XI. – MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

Sec. 106-400. – 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 Belvidere (the City) at the rate of 3% of the gross receipts from these sales made in the course of business.
- (b) The imposition of this tax is in accordance with the provisions of sections 8-11-23, of the Illinois Municipal Code (65 ILCS 5/8-11-23).

Sec. 106-401. – 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 of Illinois. 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.

Sec. 106-402. – Severability.

If any provision of this Article (or its enabling ordinance), or the application of any provision of this Article (or its enabling ordinance), is held unconstitutional or otherwise invalid, such occurrence shall not affect the other provisions of this Article, 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 Article.



MICHAEL DRELLA, CITY ATTORNEY
401 WHITNEY BLVD., STE. 100
BELVIDERE, IL 61008

BELVIDERE, ILLINOIS
ESTABLISHED 1881

cityattorney@ci.belvidere.il.us
PHONE: 815-544-2612
FAX: 815-544-3060

February 7, 2020

Illinois Department of Revenue (3-500)
Local Tax Allocation Division
101 W. Jefferson Street
Springfield, Illinois 62702-5145

Re: City of Belvidere Boone County
Cannabis ROT

Dear Sir or Madam:

Please accept, for filing, a certified copy of Ordinance 483H, enacted by the City of Belvidere, Boone County Illinois on February 3, 2020. The ordinance creates a Cannabis Retailer Occupation Tax within the corporate limits of the City of Belvidere in accordance with Section 8-11-23 of the Illinois Municipal Code.

If you have any questions, or need any further documentation, please feel free to call.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Drella", with a long horizontal flourish extending to the right.

Michael S. Drella
City Attorney

Enc.

AFFIDVAIT

STATE OF ILLINOIS)
)
COUNTY OF BOONE)

Sarah Turnipseed, first being duly sworn on oath deposes and says as follows:

By authority of the City Council of the City of Belvidere, Illinois, I published Ordinance #483H of the City of Belvidere, Illinois, in pamphlet form on February 7, 2020, and as a convenience for the public; I posted the pamphlet form of Ordinance #483H on the bulletin board outside the City Clerk's office at 401 Whitney Blvd., Belvidere, Illinois; said location being readily accessible to the public during business hours of the City Clerk's Office.

Sarah Turnipseed
Sarah Turnipseed
City Clerk



SUBSCRIBED AND SWORN TO BEFORE ME
this 7th day of Feb, 2020.

Susie R Embry
Notary Public

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Ayes: Ratcliffe, Snow, Stevens, Brereton, Crawford, Frank,
Freeman, McGee and Porter.

Nays: None.

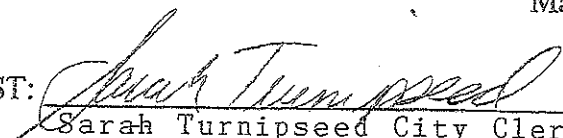
Absent: None.

Passed: February 3, 2020

Approved: February 7, 2020



Mayor Michael Chamberlain

ATTEST: 
Sarah Turnipseed City Clerk

(SEAL)

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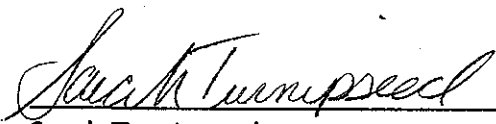
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February 10, 2020

I, Sarah Turnipseed, Belvidere City Clerk, hereby certify that the attached is a true and accurate copy of Ordinance #483H – An Ordinance Amending Chapter 106, Taxation, of the Belvidere Municipal Code to Add a New Article XI, Municipal Cannabis Retailers Occupation Tax.

A handwritten signature in cursive script, reading "Sarah Turnipseed", written over a horizontal line.

Sarah Turnipseed
City Clerk
City of Belvidere, Illinois