

AUG 14 2019 *Ad*

FULTON COUNTY, ILLINOIS  
COUNTY CANNABIS RETAILER'S OCCUPATION TAX LAW  
ORDINANCE

Received Illinois Dept. of Revenue  
Springfield Walk In Service

**WHEREAS**, The County of Fulton has the authority to adopt ordinances and promulgate rules and regulations by the authority granted to it in the Illinois Counties Code (55 ILCS 5/1-1001 *et. seq.*); 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 *et seq.* (Act); and

**WHEREAS**, this Ordinance is intended to impose the tax authorized by the Act providing for 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 FULTON AS FOLLOWS:**

**SECTION A. 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 B. ADOPTION OF 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 unincorporated areas of Fulton County at the rate of 3.75% of the gross receipts from these sales made in the course of that business.

(b) 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 any municipality located in Fulton County at the rate of 3.00% of the gross receipts from these sales made in the course of that business.

(c) The imposition of this tax is in accordance with the provisions of Section 5-1006.8, of the Illinois Counties Code (55 ILCS 5/5-1006.8)

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 seller are required to collect.

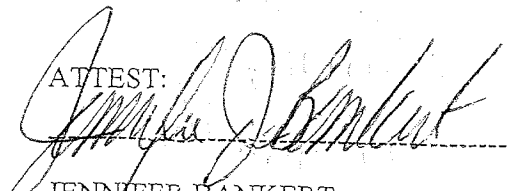
(b) The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department. The Department shall have full power to administer and enforce the provisions of this Ordinance.

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.

PRESENTED AND ADOPTED this 13 day of Aug, 2019

  
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JASON STRANDBERG  
CHAIRMAN OF THE FULTON COUNTY BOARD

ATTEST:  
  
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JENNIFER BANKERT

EX-OFFICIO CLERK OF THE FULTON COUNTY BOARD