

EXHIBIT A: AMENDMENT TO CHAPTER 34: TAXATION

CANNABIS RETAILERS' OCCUPATION TAX

§ 34.55 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:

- (1) 3.75% of the gross receipts from these sales made in the course of that business in unincorporated areas of Lake County; and
- (2) 3.00% of the gross receipts of sales made in a municipality located in Lake 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) (the "Act").

§ 34.56 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 the Act.

§ 34.57 Severability.

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.

§ 34.58 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 the first day of January, 2020, or thereafter in accordance with the provisions of the Act. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue immediately upon effect.