



Lake County Illinois

Certified Copy

ordinance: 19-1525

File Number: 19-1525

Ordinance amending Chapter 34: Taxation of the Lake County Code of Ordinances to establish a County Cannabis Retailers' Occupation Tax.

ORDINANCE

WHEREAS, Lake County, a body politic and corporate of the state of Illinois, 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, 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 this County Board of Lake County, Illinois, that this amendment to Chapter 34 of the Lake County, Illinois Code of Ordinances establishing a county cannabis retailers' occupation tax as attached in Exhibit A be adopted; and

BE IT FURTHER ORDAINED that the Clerk of the County Board shall keep a record of this action.

DATED AT WAUKEGAN, LAKE COUNTY, ILLINOIS, this 8th day of October 2019.

I, Robin M. O'Connor, in and for said Lake County, Illinois, in the State aforesaid, and keeper of the records and files thereof, as provided by statute, do hereby certify that this is a true copy of ordinance No. 19-1525, passed by the Lake County Board on 10/8/2019.

Attest:

Robin M. O'Connor

Date Certified