



Lake County Illinois

Legislation Text

File #: 19-1525, Version: 1

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

- On June 25, 2019, the Illinois Cannabis Regulation and Tax Act was signed into law, which will allow for the production, sale, and adult use of recreational cannabis.
- On August 9, 2019, a subsequent law was passed that effectuates Lake County's ability to collect a cannabis retailer's occupation tax.
- This ordinance, effective upon adoption, will allow for collection of cannabis retailer's occupation tax on recreational cannabis for incorporated and unincorporated areas on or after January 1, 2020.
- Absent any statutory amendments, the current law will delay collection of the tax until September 1, 2020.

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.