



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Text

File #: 20-0658, **Version:** 1

PROPOSED ORDINANCE

CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the County of Cook is a home rule unit of local government pursuant to Article VII, Section 6(a) of the 1970 Illinois Constitution; and

WHEREAS, the Illinois Constitution provides that home rule units may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt; and

WHEREAS, Illinois law (55 ILCS 5/5-1006.8) permits home rule counties to impose a tax "upon all persons engaged in the business of selling cannabis at retail in the county on the gross receipts from these sales made in the course of that business."

NOW THEREFORE BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 - Taxation, Article XXIII. Cannabis Retailers' Occupation Tax, Sections 74-860 to 74-865 of the Cook County Code is hereby enacted as follows:

ARTICLE XXIII. - CANNABIS RETAILERS' OCCUPATION TAX

Sec. 74-860. - Short title.

This Article shall be known and may be cited as the Cook County Cannabis Retailers' Occupation Tax Ordinance.

Sec. 74-861. - Definitions.

The following definition shall apply for purposes of this Article.

Cannabis has the meaning ascribed to that term in Section 1-10 of the Cannabis Regulation and Tax Act, codified at 410 ILCS 705/1-10.

Sec. 74-862. -Tax imposed.

As authorized by 55 ILCS 5/5-1006.8 (County Cannabis Retailers' Occupation Tax Law), 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 Cook County. The rate of tax shall be three percent (3%) on the gross receipts from sales of cannabis at any location in Cook County.

Sec. 74-863. - Collection of tax by retailers.

(a) The tax imposed by this Article shall be remitted by the retailer to the Illinois Department of Revenue in accordance with 55 ILCS 5/5-1006.8.

(b) The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be

collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Article.

Sec. 74-864. - Effective date.

This Article shall be in full force and effect on July 1, 2020.

Sec. 74-865. - Notification to the Illinois Department of Revenue.

The Clerk of the Board is hereby authorized and directed to transmit a certified copy of this Article to the Illinois Department of Revenue within 10 days of passage and in no case later than April 1, 2020, so as to enable the Illinois Department of Revenue to proceed to administer and enforce this Article, on behalf of the County of Cook, on July 1, 2020.

Effective date: This ordinance shall be in effect immediately upon adoption.