



CITY OF AURORA, ILLINOIS

ORDINANCE NO. 023-014
DATE OF PASSAGE February 28, 2023

An Ordinance Amending Article 44-XVI of the Municipal Code of the City of Aurora: Municipal Cannabis Retailer's Occupation Tax; Section 44-420 (a) Tax Imposed; Rate

WHEREAS, the City of Aurora has a population of more than 25,000 persons and is, therefore, a home rule unit under subsection (a) of Section 6 of Article VII of the Illinois Constitution of 1970; and

WHEREAS, subject to said Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs for the protection of the public health, safety, morals, and welfare; and

WHEREAS, the City has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and that protect the public health, safety and welfare of its citizens; and

WHEREAS, this Ordinance is adopted pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 65 ILCS 5/11-8-22 et seq. (Act); and

WHEREAS, In 2019 The City adopted a Municipal Cannabis Retailer's Occupation Tax in the amount of two percent (2%) of gross receipts from sales of recreational cannabis products in accordance with the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 65 ILCS 5/11-8-22 et seq. (Act); and

WHEREAS, the City wishes to amend the rate of the Municipal Cannabis Retailer's Occupation Tax to three percent (3%) of gross receipts from sales of recreational cannabis products

WHEREAS, this Ordinance is intended to impose the tax authorized by the Act providing for a municipal cannabis retailers' occupation tax which will be collected by the Illinois Department of Revenue.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Aurora, Illinois, as follows:

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SECTION 1. 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 2. Adoption of Tax. Chapter 44 Section 44-420 (a) Tax Imposed; Rate of the Municipal Code of the City of Aurora shall be amended by deleting section 44-420 (a) in its entirety and replacing with the text as follows:

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 City at the rate of three percent (3%) of the gross receipts from these sales made in the course of that business.

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 July, 2023. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to April 1, 2023.

ORDINANCE NO. 023-014

LEGISTAR NO. 23-0112

PASSED AND APPROVED ON February 28, 2023

AYES 12 NAYS 0 NOT VOTING 0 ABSENT 0

ALDERMAN	Vote
Alderman Llamas, Ward 1	yes
Alderwoman Garza, Ward 2	yes
Alderman Mesiacos, Ward 3	yes
Alderman Donnell, Ward 4	yes
Alderman Franco, Ward 5	yes
Alderman Saville, Ward 6	yes
Alderwoman Hart-Burns, Ward 7	yes
Alderwoman Smith, Ward 8	yes
Alderman Bugg, Ward 9	yes
Alderwoman Baid, Ward 10	yes
Alderman Woerman, At Large	yes
Alderman Jenkins, At Large	yes

ATTEST:

Jennifer Stallings
City Clerk

Shirley L. Llamas
Mayor

MUNICIPAL CANNABIS TAX RATES

Rates as of July 1, 2021

LOCATION CODE	LOCAL GOVERNMENT	COUNTY	LOCAL CANNABIS TAX RATES
022-0002-3	Addison	DuPage	3.00
045-0052-0	Algonquin	Kane	3.00
099-0069-1	Aurora	Will	2.00
022-0063-5	Bartlett	DuPage	3.00
045-0003-2	Batavia	Kane	3.00
099-0002-0	Beecher	Will	3.00
022-0003-1	Bensenville	Dupage	3.00
099-0004-7	Braidwood	Will	3.00
045-0006-7	Carpentersville	Kane	2.00
022-0068-6	Chicago	DuPage	3.00
022-0008-2	Downers Grove	DuPage	3.00
045-0046-6	East Dundee	Kane	3.00
045-0008-3	Elburn	Kane	3.00
045-0009-1	Elgin	Kane	3.00
045-0001-6	Geneva	Kane	3.00
045-0010-5	Gilberts	Kane	3.00
045-0011-3	Hampshire	Kane	3.00
022-0064-3	Hanover Park	Dupage	3.00
045-0055-5	Hoffman Estates	Kane	3.00
047-0022-8	Joliet	Kendall	3.00
022-0072-4	Lemont	Dupage	3.00
022-0015-5	Lisle	Dupage	3.00
068-0011-4	Litchfield	Montgomery	3.00
022-0016-3	Lombard	Dupage	3.00
099-0012-8	Manhattan	Will	3.00
099-0074-8	Matteson	Will	3.00
099-0014-4	Monee	Will	1.50
045-0016-4	Montgomery	Kane	3.00
022-0018-1	Naperville	Dupage	3.00
045-0018-0	North Aurora	Kane	3.00
022-0032-5	Northlake	Dupage	3.00
022-0055-4	Oakbrook Terrace	Dupage	3.00
016-0164-4	Orland Hills	Cook	3.00
047-0008-2	Oswego	Kendall	3.00
099-0061-1	Park Forest	Will	3.00
045-0019-9	Pingree Grove	Kane	3.00
047-0009-0	Plano	Kendall	3.00
099-0025-1	Romeoville	Will	3.00
099-0067-5	Sauk Village	Will	3.00
099-0057-8	Shorewood	Will	3.00
045-0023-7	South Elgin	Kane	3.00
045-0022-9	St Charles	Kane	3.00
099-0020-9	Symerton	Will	3.00
099-0063-2	Tinley Park	Will	3.00
045-0047-4	West Dundee	Kane	3.00
022-0025-2	Westmont	DuPage	3.00