

ORDINANCE NO. 2026-4

AN ORDINANCE IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX FOR THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality may pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and

WHEREAS, the Village of Mt. Zion has the authority to adopt this Ordinance pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-23 (Act); and

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 President and Board of Trustees of the Village of Mt. Zion as follows:

Section 1. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. Adoption of Tax.

1. 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 Village of Mt. Zion at the rate of 3% of the gross receipts from these sales made in the course of that business.

(b) The imposition of this tax is in accordance with the provisions of Sections 8-11-23, of the Illinois Municipal Code (65 ILCS 5/8-11-23).

2. Collection of tax by retailers.

(a) The tax imposed by this Ordinance shall be remitted by such retailer to the Illinois Department of Revenue (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 this article.

Section 3. Repeal of Conflicting Provisions. All ordinances, resolutions, and policies or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

Section 4. Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

Section 5. The clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4, however, that the tax provided for herein shall take effect for all sales on or after the first day of July, 2026. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue prior to April 1, 2026.

PASSED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS, ON THE 16th DAY OF MARCH 2026.

DOTY YEA

SUIDYLA ABSENT

PATRICK YEA

VANCE YEA


WEST YEA

TIBBS ABSENT



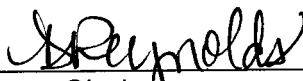
Village Clerk

APPROVED:



Village President

ATTEST:



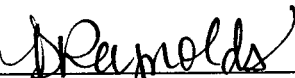
Village Clerk

4 Ayes 0 Nays

STATE OF ILLINOIS)
) SS
COUNTY OF MACON)

I, the undersigned, Clerk of the Village of Mt. Zion, do hereby certify that the above and foregoing is a true, perfect and correct copy of Ordinance No. 2026-4 adopted at a meeting of the Board of Trustees of said Village held on March 16, 2026 and that the original of said Ordinance is in my custody as such Clerk pursuant to law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Village this 16th day of March 2026.



Clerk - The Village of Mt. Zion