

COPY

**AN ORDINANCE ESTABLISHING A NON-HOME RULE
MUNICIPAL RETAILER'S OCCUPATION TAX AND A NON-HOME
RULE MUNICIPAL SERVICE OCCUPATION TAX**

WHEREAS, on the 5th day of December, 2011, the City of Crest Hill (the "City") adopted Ordinance No. 1582; and

WHEREAS, Ordinance No. 1582 requested that the question be placed on the ballot as to whether the City is authorized to adopt a Non-Home Rule Municipal Retailers' Occupation Tax and a Non-Home Rule Municipal Service Occupation tax at a rate not to exceed one percent (1 %); and

WHEREAS, such question was placed on the ballot of the March 20, 2012 general primary election; and

WHEREAS, a majority of the electors voting on said question voted in the affirmative; and

WHEREAS, the Clerk of Will County has certified the results of said election to the City; and

WHEREAS, as the result of such election and certification, the City is authorized to adopt the Non-Home Rule Municipal Retailers' Occupation Tax and the Non-Home Rule Municipal Service Occupation Tax at a rate not to exceed one percent (1 %); and

WHEREAS, the City is a non-home rule unit of government; and

WHEREAS, the City is authorized and empowered to adopt the Non-Home Rule Municipal Retailers' Occupation Tax and the Non-Home Rule Municipal Service Occupation Tax each as hereinafter provided by Section 8-11-1.1, 8-11-1.2, 8-11-1.3, and 8-11-1.4 of the Municipal Code (65 ILCS 5/11-8-1.1, 11-8-1.2, 11-8-1.3 and 11-8-1.4).

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Crest Hill, Will County, Illinois, as follows:

SECTION 1: TAX IMPOSED. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled and registered with an agency of this State's government, at retail in the City at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business while this Ordinance is in effect; and a tax is hereby imposed upon all persons engaged in the City in the business of making sales of service, at the rate of one percent (1 %) of the selling price of all tangible personal property transferred by such serviceman either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. This "Non-Home Rule Municipal Retailers' Occupation Tax" and this "Non-Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

The imposition of these non-home rule taxes is in accordance with and subject to the provisions of Sections 8-11-1.1, 8-11-1.2, 8-11-1.3 and 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.1, 8-11-1.2, 8-11-1.3 and 8-11-1.4).

SECTION 2: ILLINOIS DEPARTMENT OF REVENUE TO ADMINISTER. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

SECTION 3: CLERK TO FILE ORDINANCE WITH ILLINOIS DEPARTMENT OF REVENUE. The City Clerk is hereby authorized and directed to file a certified copy of this Ordinance and a certification that the Ordinance received referendum approval immediately with the Illinois Department of Revenue.

SECTION 4: REIMBURSEMENT. Those subject to the tax imposed by this Ordinance may reimburse themselves for their tax liability as provided for by the Illinois Municipal Code.

SECTION 5: EFFECTIVE DATE. This Ordinance shall take effect on the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue.

SECTION 6: REPEAL OF CONFLICTING PROVISIONS. All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed expressly repealed on the effective date of this Ordinance.

PASSED THIS 30th DAY OF APRIL, 2012.

AYES: J. Vershay, Goral, Loh, Dyke, Obelin, Stornisho, Conroy, Inman

NAYS: None


ABSENT: None


CHRISTINE VERSHAY-HALL, CITY CLERK

APPROVED THIS 30th DAY OF APRIL, 2012.


RAYMOND R. SOLIMAN, MAYOR

ATTEST:


CHRISTINE VERSHAY-HALL, CITY CLERK