

# HOME RULE MUNICIPAL RETAILERS' AND SERVICE OCCUPATION TAX

## Chapter 3.36

### HOME RULE MUNICIPAL RETAILERS' AND SERVICE OCCUPATION TAX

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#### **3.36.010 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 or registered with an agency of this State's government, at retail in this municipality 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 this municipality 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.

Such "Home Rule Municipal Retailers' Occupation Tax" and the "Home Rule Municipal Service Occupation Tax" shall not be applicable to the sale of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

The imposition of those home rule taxes are in accordance with the provisions of Section 8-11-1 and 8-11-5, respectively, of the "Illinois Municipal Code" (65 ILCS 5/8-11-1 and 5/8-11-5 (1992 State Bar Edition)).

(Ord. 2004-M-21 § 1; Ord. 1997-M-95 § 1; Ord. 1994-M-64 § 1.)

#### **3.36.020 Collection - Payment.**

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. (Ord. 1994-M-64 § 1.)

#### **3.36.030 Filing.**

The City Clerk is hereby directed to file a certified copy of this ordinance on or before the first day of October, 1994. (Ord. 1994-M-64 § 1.)

#### **3.36.040 Effective date.**

This ordinance shall take effect on the first day of January next following the adoption and filing of this ordinance with the Department of Revenue. (Ord. 1994-M-64 § 1.)