

MUNICIPAL USE TAX

Chapter 3.16

MUNICIPAL USE TAX⁴

Sections:

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| 3.16.010 | Required. |
| 3.16.020 | Collection - Payment. |

3.16.010 Required.

A tax is imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code upon the privilege of using in the municipality any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at a rate of one percent of the selling price of such tangible property with selling price to have the meaning as defined in the Use Tax Act, 35 ILCS 105/1 et seq. (Ord. 1996-M-53 § 11; Ord. 1975-M-14 § 1.)

3.16.020 Collection - Payment.

Such tax shall be collected by the Illinois Department of Revenue and shall be paid before the title or certificate of registration for the personal property is issued. (Ord. 1975-M-14 § 2.)