

ORDINANCE NO. _____

Synopsis: Adoption of this ordinance increases the home rule portion of sales tax from 1.25% to 1.75% of gross receipts from eligible sales and shall be used for infrastructure related expenses.

AN ORDINANCE AMENDING CHAPTER 35 OF THE CODE OF ORDINANCES OF THE CITY OF WASHINGTON, TAZEWEILL COUNTY, ILLINOIS, ENTITLED "TAXATION" TO INCREASE THE HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND THE HOME RULE MUNICIPAL SERVICE OCCUPATION TAX BY ONE-HALF OF ONE PERCENT

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WASHINGTON, TAZEWEILL COUNTY, ILLINOIS, that Chapter 35 of the Code of Ordinances of the City of Washington, Tazewell County, Illinois be, and the same hereby is, amended as follows:

Section 1. That §35.20 and §35.21 of Chapter 35 of the Code of Ordinances of the City of Washington, Tazewell County, Illinois, be, and the same hereby are, amended by deleting §35.20 and §35.21 in their entirety and substituting in lieu thereof the following as §35.20 and §35.21:

"§ 35.20 IMPOSITION OF TAX

A tax is imposed upon all persons engaged in the business of selling property, other than an item of tangible personal property titled or registered, and other than 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 non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics, at the rate of 1.75% of the gross receipts from such sales made in the course of such business while this division is in effect.

The imposition of the Home Rule Municipal Retailers' Occupation Tax is in accordance with the provisions of §8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1). The provisions and definitions of that section are hereby incorporated into this Division for reference thereto.

§35.21 COLLECTION OF TAX

The Tax hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Division."

Section 2. That §35.35 and §35.36 of Chapter 35 of the Code of Ordinances of the City of Washington, Tazewell County, Illinois, be, and the same hereby are, amended by deleting §35.35 and §35.36 in their entirety and substituting in lieu thereof the following as §35.35 and §35.36:

"35.35 IMPOSITION OF TAX

A tax is imposed upon all persons engaged in the business of sales and service, other than 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 non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics, at the rate of 1.75% of the selling price of all tangible personal property transferred by such

servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale or service while this division is in effect.

The imposition of this Home Rule Municipal Service Occupation Tax is in accordance with the provisions of §8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5). The provisions and definitions of that section are hereby incorporated into this Division by reference thereto.

§35.36 COLLECTION OF TAX

The Tax hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Division."

Section 3. That all ordinances or parts thereof in conflict herewith are hereby expressly repealed.

Section 4. That this ordinance shall be in full force and effect from and after its passage, approval, and publication as provided by law.

Section 5. That the revenue raised by this one half of one percent increase of the Home Rule Municipal Retailers' Occupation Tax and the Home Rule Municipal Service Occupation Tax shall be used for infrastructure related expenses.

Section 6. That the City Clerk shall cause a certified copy of this ordinance to be filed with the Illinois Department of Revenue on or before the first day of April 2018 whereupon the Illinois Department of Revenue shall proceed to administer and enforce the provisions of this ordinance as of the first day of July 2018.

PASSED AND APPROVED this _____ day of March 2018.

AYES: _____

NAYS: _____

ATTEST:

Mayor

City Clerk