

CHAPTER 5
MUNICIPAL OCCUPATION TAXES

- 3-5-1 Municipal Retailers' Occupation Tax
- 3-5-2 Municipal Service Occupation Tax
- 3-5-3 Municipal Use Tax

3-5-1 MUNICIPAL RETAILERS' OCCUPATION TAX

A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in the Village at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business while this Section is in effect, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code.

Every such person engaged in such business in the Village shall file the report to the State Department of Revenue required by Section 3 of "An Act in Relation to a Tax Upon Persons Engaged in the Business of Selling Tangible Personal Property to Purchasers for Use or Consumption" approved June 28, 1933, as amended.

At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed on account of the receipts from sales of tangible personal property during the preceding month. (*Ord. 77, 9-8-69*)

3-5-2 MUNICIPAL SERVICE OCCUPATION TAX

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 cost price of all tangible personal property transferred by said servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code.

Every supplier or servicemen required to account for Municipal service occupation tax for the benefit of this Municipality shall file the report to the State Department of Revenue required by Section 9 of the "Service Occupation Tax Act" approved July 10, 1961 as amended.

At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed. (*Ord. 439, 12-7-87, eff. 1-1-88*)

3-5-3 MUNICIPAL USE TAX

A tax is hereby imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code upon the privilege of using in the Village any item of tangible personal property which is purchased outside the State of Illinois at retail from a retailer, and which is titled or registered with an agency of the State of Illinois. The tax shall be at a rate of one percent (1%) of the selling price of such tangible property with "selling price" to have the meaning as defined in the Use Tax Act, approved July 14, 1955.

Such tax shall be collected by the Illinois Department of Revenue for the Village and shall be paid before the title or certificate of registration for the personal property is issued. (*Ord. 11-4-74*)