

CHAPTER 8
MUNICIPAL UTILITY TAX

- 3-8-1 Tax Imposed
- 3-8-2 Exception
- 3-8-3 Additional Payment
- 3-8-4 Definitions
- 3-8-5 Effective Date
- 3-8-6 Return Required
- 3-8-7 Erroneous Payment
- 3-8-8 Action to Recover Tax Due
- 3-8-9 Penalty

3-8-1 TAX IMPOSED *Amended by Ordinances 1998-99-627, 7/20/98; 1995-96-577, 560*

A tax is imposed on all persons engaged in the following occupations or privileges:

- A. Persons engaged in the business of transmitting messages by means of electricity at the rate of $4\frac{3}{4}$ percent of the gross receipts from such business originating within the corporate limits of Hebron.
- B. Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of Hebron, and not for resale, at the rate of $4\frac{3}{4}$ percent of the gross receipts therefrom.

3-8-2 EXCEPTION

No tax is imposed by this Chapter with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the constitution and statutes of the United States, be made subject to taxation by this State or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing or selling gas or electricity be subject to taxation under the provisions of this Chapter for such transactions as are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1 of the "Illinois Municipal Code", approved May 29, 1961, as amended.

3-8-3 ADDITIONAL PAYMENT

Such tax shall be in addition to the payment of money, or value of products or services furnished to this Municipality by the person or persons referred to above, hereinafter referred to as the taxpayer, as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.

3-8-4 DEFINITIONS

For the purposes of this Chapter the following definitions shall apply:

GROSS RECEIPTS: The consideration received for the transmission of messages, or distributing, supplying, furnishing or selling gas for use or consumption and not for resale, as the case may be; and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expenses whatsoever. Gross Receipts shall not include receipts received from the Village for the sale to said Village of any of the utility products or services mentioned above. *Amended, Ord. 1998-99-627, 7/20/98*

PERSON: Any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, municipal corporation or political subdivision of this State, or a receiver, trustee, conservator or other representative appointed by order of any court. For purposes of this definition, the Village of Hebron shall not be deemed a person and shall be exempt from the provisions of this Chapter 8. *Ord. 1997-98-613, 2/2/98*

3-8-5 EFFECTIVE DATE

This Chapter shall take effect after publication and the tax provided for herein shall be based on the gross receipts, as herein defined, actually paid to the taxpayer for services billed on or after the first day of January, 1988. *Ord. 440, 12/7/87*

3-8-6 RETURN REQUIRED

On or before the last day of February, 1988, each taxpayer shall make a return to the Village Treasurer for the month of January, 1988 stating:

- A. His name;
- B. His principal place of business;
- C. His gross receipts during those months upon the basis of which the tax is imposed;
- D. Amount of tax;
- E. Such other reasonable and related information as the corporate authorities may require.

On or before the last day of every month thereafter, each taxpayer shall make a like return to the Village Treasurer for a corresponding one month period.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the Village Treasurer, the amount of tax herein imposed; provided that in connection with any return the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable gross receipts. *Ord. 442, 1/4/88*

3-8-7 ERRONEOUS PAYMENT

If it shall appear an amount of tax has been paid which was not due under the provisions of this Chapter, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Chapter from the taxpayer who makes the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim shall be so credited.

3-8-8 ACTION TO RECOVER TAX DUE

No action to recover any amount of tax due under the provisions of this Chapter shall be commenced more than three (3) years after the date of such amount.

3-8-9 PENALTY

Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Chapter is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than one hundred dollars (\$100.00) nor more than two hundred dollars (\$200.00) and in addition shall be liable in a civil action for the amount of tax due. *Ord. 440, 12/7/88*