

ORDINANCE NUMBER 06 - 11

**ORDINANCE PROVIDING FOR THE INCREASE
OF THE HOME RULE MUNICIPAL AND SERVICE
OCCUPATION TAX EXEMPTING CERTAIN
FOOD AND DRUGS**

WHEREAS, the Village of East Dundee is a home rule unit of local government under and pursuant to Section 6 of Article VII of the Constitution of the State of Illinois and has the authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; and

WHEREAS, the Village of East Dundee has determined that it desires to increase the Home Rule Municipal and Service Occupation Tax to 1.5 percent in addition to the 1 percent tax currently levied on such sales within the corporate limits of the Village of East Dundee; and

WHEREAS, the Village of East Dundee desires to exempt certain food and drugs from the imposition of said 1.5 percent Home Rule Municipal and Service Occupation Tax; and

WHEREAS, the Village of East Dundee previously adopted an ordinance imposing the Home Rule Municipal and Service Occupation Tax in accordance with the authority granted under Chapter 65, Illinois Compiled Statutes, Section 5/8-11-1 and 5/8-11-5; and

WHEREAS, upon adoption of this Ordinance, the Village of East Dundee shall file a certified copy thereof on or before May 1, 2006 with the Illinois Department of Revenue; and

WHEREAS, said Ordinance increasing the Home Rule Municipal and Service Occupation Tax shall thereafter take effect on the first day of July, 2006, following the adoption and filing.

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

Section One. The Home Rule Municipal and Service Occupation Tax imposed upon (a) all persons engaged in the business of selling tangible personal property, and (b) all persons engaged in the business of making sales of service at the same rate of tax imposed pursuant to 65 ILCS 5/8-11-1

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 the sale of service, other than an item of tangible property titled or registered with an agency of this state's government, at retail in this municipality is increased to 1.5 percent of the gross receipts from such sales made in the course of such business while this ordinance is in effect; and the tax imposed upon all persons engaged in this municipality in the business of making sales of service, is increased to 1.5 percent of the selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service. Such "Home Rule Municipal Retailer's Occupational Tax" and the "Home Rule Municipal Service Occupation Tax" shall not be applicable on the sales 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 these Home Rule Taxes is in accordance with authority generally given under Section 8-11-1 and 8-11-5 *et seq.*, of the Illinois Municipal Code.

Section Two. The taxes 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 Ordinance in accordance with the foregoing terms and conditions.

Section Three. The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before the first day of May, 2006.

Section Four. This Ordinance shall take effect on the first day of July, 2006, following adoption, publication, and filing of this Ordinance with the Illinois Department of Revenue.

Section Five. That this Ordinance shall be in full force and effect and after its passage and approval according to law.

Section Six. Severability. If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

Section Seven. Repeal. All ordinances, resolutions, motions or parts thereof in conflict herewith shall be and the same are hereby repealed.

Section Eight. Publication. This ordinance shall be in full force and effect forthwith upon its adoption, approval and publication in pamphlet form as provided by law.

Adopted this 1st day of May, 2006, pursuant to a roll call vote as follows:

AYES: Ruffalo, Van Ostenbridge, Scarpelli, O'Leary, ~~Carlini~~
Gorman, Carlini, Pres. Bartels

NAYES: —

ABSENT: —

Approved by me this 1st day of May, 2006.

Jerald Bartels
JERALD BARTELS, President

Published in pamphlet form this 4th day of May, 2006, under the authority of the President and Board of Trustees.

ATTEST:

Sue Norton
SUE NORTON, Village Clerk

Recorded in the Village Records on May 4, 2006.

