

Ordinance No. 16-09

**AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, ILLINOIS,
CHANGING THE RATE OF THE VILLAGE'S HOME RULE MUNICIPAL
RETAILER'S AND SERVICE OCCUPATION TAX**

WHEREAS, the Village of East Dundee (the "*Village*") is a duly organized and validly existing home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, the President and Board of Trustees adopted by Ordinance 06-11, passed May 1, 2006, a home rule municipal retailer's and service occupation tax and desires to change the rate of such tax.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of East Dundee, Cook and Kane County, Illinois, as follows:

Section 1: That Section 35.09(A) of the Code of the Village of East Dundee, as amended, be and is hereby amended to read as follows:

"§ 35.09 HOME RULE MUNICIPAL RETAILER'S AND SERVICE OCCUPATION TAX.

(A) A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this state's government, at retail in the Village at the rate of two percent (2%) of the gross receipts from these sales made in the course of such business while this section is in effect; and a tax is hereby imposed upon all persons engaged in the Village in the business of making sales of service, at the rate of two percent (2%) of the selling price of all tangible personal property transferred by such serviceperson as an incident to a sale of service. This "Home Rule Municipal Retailers' Occupation Tax" and this "Home Rule Municipal Service Occupation Tax" shall not be applicable to 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 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."

Section 2: That the Village Clerk shall file a certified copy of this ordinance with the Illinois Department of Revenue on or before the first day of April, 2016.

Section 3: That this ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law, provided, however, the tax imposed in Section 1 shall take effect on July 1, 2016.

Passed this 21st day of March, 2016.

AYES: Trustees Gorman, Lynam, Selep and Wood

NAYS: Trustees Skillicorn and Hall

