

ORDINANCE NO. F-0890

AN ORDINANCE AMENDING CHAPTER 66 - TAXATION, OF THE WHEATON CITY CODE IMPLEMENTING A HOME RULE RETAILERS' OCCUPATION TAX AND SERVICE OCCUPATION TAX (HOME RULE SALES TAX)

WHEREAS, the City of Wheaton is a home rule unit under subsection (a) of Section 6 of Article VII of the Illinois Constitution of 1970; and

WHEREAS, subject to said Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs for the protection of the public health, safety, morals and welfare; and

WHEREAS, in furtherance of its home rule powers, it is necessary and desirable for the City of Wheaton to amend its ordinances regarding taxation by imposing a home rule retailers' occupation tax and service occupation tax.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Wheaton, DuPage County, Illinois, as follows:

Section 1: Chapter 66 of the Wheaton City Code is hereby amended by adding Article XIII as follows:

"ARTICLE XIII. HOME RULE RETAILERS' OCCUPATION TAX

Sec. 66-320. Home Rule Municipal Retailers' Occupation Tax – Imposed.

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 the State of Illinois, at retail in the City of Wheaton at the rate of one-half of one percent (0.50%) on the gross receipts from these sales made in the course of such business. Such "Home Rule Municipal Retailers' Occupation Tax" shall not be applicable to the sales of 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 nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics). The imposition of this home rule tax is pursuant to the provisions of Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1, as amended).

Sec. 66-321. Report Required.

Every person engaged in the business of selling tangible personal property at retail in the city shall file, on or before the last day of each calendar month, 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 (35 ILCS 120/3), approved June 28, 1933, as amended.

Sec. 66-322. Payment.

At the time the report required by section 66-321 is filed, there shall be paid to the state department of revenue the amount of tax imposed by this article on account of the receipts from sales of tangible personal property during the preceding month.

Sec. 66-323. Collection by State.

The taxes hereby imposed and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois.

Secs. 66-324—66-340. Reserved.”

Section 2: Chapter 66 of the Wheaton City Code is hereby amended by adding Article XIV as follows:

“ARTICLE XIV. HOME RULE SERVICE OCCUPATION TAX

Sec. 66-341. Home Rule Municipal Service Occupation Tax – Imposed.

A tax is hereby imposed upon all persons engaged in the City of Wheaton in the business of making sales of service, at the rate of one-half of one percent (0.50%) of the selling price of all tangible personal property transferred by such serviceman, either in the form of tangible personal property or in the form of real estate, as an incident to a sale of service. Such “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 which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, and syringes and needles used by diabetics). The imposition of this home rule tax is pursuant to the provisions of Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5, as amended).

Sec. 66-342. Report Required.

Every supplier or serviceman required to account for municipal service occupation tax for the benefit of the city shall file, on or before the last day of each calendar month, the report to the state department of revenue required by section 9 of the “Service Occupation Tax Act” of the State of Illinois, (35 ILCS 115/1 et seq).

Sec. 66-343. Payment.

At the time the report required by section 66-342 is filed, there shall be paid to the state department of revenue the amount of tax imposed by this article.

Sec. 66-344. Collection by State.

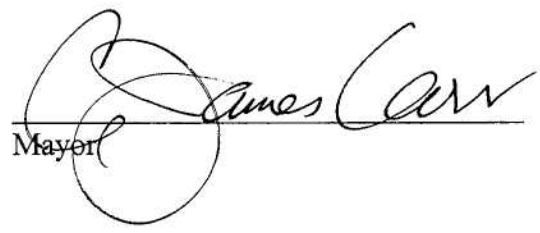
The taxes hereby imposed and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois.

Secs. 66-345—66-360. Reserved.”

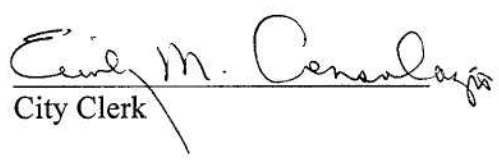
Section 3: This Ordinance shall be in full force and effect, and shall be controlling, upon its passage and approval.

Section 4: All ordinances or parts of ordinances thereof in conflict with this Ordinance are hereby repealed to the extent of any such conflict.

Section 5: Any section or provision of this Ordinance that is construed to be invalid or void shall not affect the remaining sections or provisions which shall remain in full force and effect thereafter.


Mayor

ATTEST:


City Clerk

Ayes:

- Roll Call Vote:
 Councilman Mouhelis
 Councilman Bolds
 Councilwoman Corry
 Councilman Johnson
 Mayor Carr
 Councilwoman Johnson
 Councilman Mork

Nays:

None

Absent:

None

Motion Carried Unanimously

Passed: March 22, 2004
Published: March 23, 2004