

ORDINANCE NO. 86-1

ORDINANCE AUTHORIZING COUNTY SUPPLEMENTAL RETAILERS'  
OCCUPATION TAX, COUNTY SUPPLEMENTAL SERVICE  
OCCUPATION TAX AND COUNTY SUPPLEMENTARY USE TAX

WHEREAS, the County of Kendall is required by State Mandate to perform governmental functions of benefit to all residents of the County such as conducting elections, collecting taxes for all local governmental units, operation of the criminal justice system and other services; and

WHEREAS, County revenues have been shrinking due to State and Federal action; and

WHEREAS, the General Assembly has responded to the serious financial difficulties of Illinois Counties by authorizing Counties, by appropriate action of the County Boards, to impose and collect a tax upon all persons engaged in the business of selling tangible personal property at retail, all persons in the business of making sales of service including the transfer of tangible personal property, and persons using personal property bought outside Illinois; and such legislation has been approved by the Governor and become law as Public Act 84-0163 effective January 1, 1986;

NOW THEREFORE BE IT AND IT IS HEREBY ORDAINED by the County Board of the County of Kendall as follows:

T-205

Section 1. Imposition - Retailer's Occupation Tax.

A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in the County of Kendall at the rate of 1/4 (one-quarter) of 1 (one)% of the gross receipts from such sales in accordance with Ill. Rev. Stat., Ch. 34, Par. 409.1a (Section 25.05-2a of "An Act to Revise the Law in Relation to Counties", as amended).

Section 2. Collection.

The tax imposed hereby, 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, and said Department shall have full power to administer and enforce the provisions of the "County Supplementary Retailers' Occupation Tax Act" (Ill. Rev. Stat., Ch. 34, Par. 409.1a) and this Ordinance.

Section 3. Taxpayer's Report.

Every person engaged in the business of selling tangible personal property at retail in the County of Kendall shall file, on or before the last day of each calendar month, the report to the Illinois Department of Revenue required by the provisions of "An Act in Relation to a Tax on Persons Engaged in the Business of Selling Tangible Personal Property to Purchaser for Use of Consumption", approved June 28, 1933, as amended (Ill. Rev. Stat., Ch. 120, Sec. 442).

Section 4. Payment to Department of Revenue.

At the time the report required by the preceding Section is filed, there shall be paid to the Illinois Department of Revenue the amount of tax hereby imposed on account of receipts from sales of tangible personal property during the preceding month.

Section 5. Imposition - Service Occupation Tax Act.

A tax is hereby imposed upon all persons engaged in the business of making sales in service in the County of Kendall at the rate of 1/4 (one-quarter) of 1(one)% of the cost 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 a sale of service, in accordance with Ill. Rev. Stat., Ch. 34. Sec. 409.2a (Section 25.05-3a of "An Act to Revise the Law in Relation to Counties", as amended.)

Section 6. Collection

The tax imposed hereby, 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, and said Department shall have full power to administer and enforce the provisions of the "County Supplementary Retailers' Occupation Tax Act" and this Ordinance.

Section 7. Taxpayer's Report.

Every person engaged in the business of selling tangible personal property at retail in the County of Kendall shall file, on or before the last day of each calendar month, the report to the Illinois Department of Revenue required by the provisions of "An Act to Impose a Tax on Persons Engaged in the Business of Making Sales of Service", approved July 10, 1961, as amended (Ill. Rev. Stat., Ch. 120, Sec. 439.103).

Section 8. Payments to Department of Revenue.

At the time the report required by the preceding Section is filed, there shall be paid to the Illinois Department of Revenue the amount of tax hereby imposed on account of the cost price of all tangible personal property subject to this tax transferred by servicemen as an incident to a "Sale of Service" during the preceding month.

Section 9. Imposition - Use Tax.

A tax is hereby imposed upon the privilege of using in the County of Kendall any item of tangible personal property subject to this tax which is purchased outside Illinois at retail from a retailer and which is titled or registered with any agency of this State's government, at a rate of 1/4 (one-quarter) of 1 (one) % of the selling price of such tangible personal property, as "selling price" is defined in the "Use Tax Act" approved July 14, 1955, as amended.

Section 10. Collection.

The tax imposed hereby, 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, and said Department shall have full power to administer and enforce the provisions of the "County Supplementary Use Tax Act" and this Ordinance.

Section 11. Payment.

The tax hereby imposed must be paid, or an exemption determination must be obtained, from the Illinois Department of Revenue before the title or certificate of registration for the property may be issued. Such tax shall be collected and transmitted as approved in the "County Supplementary Use Tax Act" (Ill. Rev. Stat., Ch. 34, Sec. 409.10a, as amended).

Section 12. Effective Date.

The provisions of this Ordinance shall be effective, and the Illinois Department of Revenue shall proceed to administer and enforce the Ordinance on behalf of the County of Kendall as of the first day of July, 1986.

Section 13. Certification.

Within 15 (fifteen) days after the passage and adoption of this Ordinance and prior to April 1, 1986, a certified copy of this Ordinance shall be transmitted by the County Clerk of the

County of Kendall by hand delivery or certified U.S. mail to the Illinois Department of Revenue and said Department shall proceed to administer and enforce this Ordinance on behalf of the County of Kendall as of the effective date hereof.

Presented, Adopted, Approved and Recorded this 14 day of January, 1986.

  
Franklin Coffman, Chairman,  
Kendall County Board

(SEAL)

ATTEST:

  
Jean Brady, County Clerk