

KENDALL COUNTY
ORDINANCE No. 07-01

An Ordinance for Special County Occupation Taxes for Transportation

Section 1. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in this county at the rate of .50% of the gross receipts from such sales made in the course of such business while this ordinance is in effect, and a tax is hereby imposed upon all persons engaged in this county in the business of making sales of service, at the rate of .50% of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. Such Special County Occupation Taxes for Transportation 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 non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics, automobiles, boats and motorcycles.

The imposition of these transportation taxes is in accordance with the provisions of Section 5-1006.5(a) through 5-1006.5(i), of the "Counties Code" (55ILCS 5/5-1006.5(a) through 55ILCS 5/5-1006.5(i)).

The imposition of this tax was submitted to the electors of the Kendall County on November 7, 2006 and was approved by a majority of those voting on the question.

The expenditure of these transportation taxes shall include but is not limited to expenditures for public highways as authorized under the Illinois Highway Code (605 ILCS 5/5-301).


The Kendall County Board has adopted, by resolution, a long-range highway transportation plan as set forth in Section 5-301 of the Illinois Highway Code and has made the plan available to the public prior to the adoption of this ordinance and has published notice of the same.

Section 2. 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 and deposited into a special fund created for that purpose. The Department of Revenue shall have full power to administer and enforce the provisions of this ordinance.


Section 3. The County Clerk is hereby directed to file a certified copy of this ordinance with the Illinois Department of Revenue on or before the first of April, 2007.

Section 4. This ordinance shall take effect on the first day of July next following the adoption and filing of this ordinance with the Department of Revenue.

Adopted this 6th day of February, 2007.



JOHN CHURCH
Kendall County Board Chairman



PAUL ANDERSON
Kendall County Clerk



Illinois Department of Revenue

Legal Services Office 5-500
101 W. Jefferson St.
Springfield, IL 62794

STATE OF ILLINOIS
COUNTY OF KENDALL
— FILED —

MAR 27 2007

Paul Anderson County Clerk
Kendall County

March 22, 2007

County of Kendall
111 W. Fox Street
Yorkville, IL 60560-1498

Attention: Paul Anderson
County Clerk and Recorder

Dear Mr. Anderson:

This is to acknowledge receipt of Kendall County's Ordinance No. 07-01 imposing the Special County Occupation Tax for Transportation at the rate of 0.5%. We have also received your certification of the November 7, 2006 election results. With this tax, Kendall County's general merchandise rate will be 7.25%.

The Illinois Department of Revenue shall collect, administer, and enforce Kendall County's Special County Occupation Tax for Transportation beginning on July 1, 2007, in accordance with the provisions of the Special County Occupation Tax for Public Safety or Transportation Law (65 ILCS 5/5-1006.5).

If you have any questions regarding this matter, please feel free to call me at the number listed below.

Sincerely,

Samuel J. Moore
Associate Counsel
(217) 782-2844

Cc: Cecil Denton, Local Tax Allocation Division