

CITY OF ST. CHARLES

ORDINANCE NO. 1994-M-64

AN ORDINANCE AMENDING TITLE 3, "REVENUE AND FINANCE",
OF THE ST. CHARLES MUNICIPAL CODE

ADOPTED BY THE

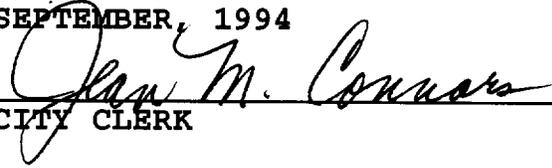
CITY COUNCIL

OF THE

CITY OF ST. CHARLES

THIS 28TH DAY OF SEPTEMBER, 1994

PUBLISHED IN PAMPHLET FORM BY
AUTHORITY OF THE CITY COUNCIL
OF THE CITY OF ST. CHARLES,
KANE AND DU PAGE COUNTIES,
ILLINOIS, THIS 30TH DAY OF
SEPTEMBER, 1994


CITY CLERK

(S E A L)

ORDINANCE NO. 1994-M-64

**AN ORDINANCE AMENDING TITLE 3, "REVENUE AND FINANCE",
OF THE ST. CHARLES MUNICIPAL CODE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ST. CHARLES,
KANE AND DU PAGE COUNTIES, ILLINOIS, AS FOLLOWS:**

1. That Title 3, "Revenue and Finance", of the St. Charles Municipal Code, be and is hereby amended by adding Chapter 3.36, "Home Rule Municipal Retailers' and Service Occupation Tax", as follows:

"Chapter 3.36

HOME RULE MUNICIPAL RETAILERS' AND SERVICE OCCUPATION TAX

Sections:

- 3.36.010 Tax Imposed
- 3.36.020 Collection - Payment
- 3.36.030 Filing
- 3.36.040 Effective Date

3.36.010 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 this State's government, at retail in this municipality at the rate of one-fourth percent (1/4%) 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 municipality in the business of making sales of service, at the rate of one-fourth percent (1/4%) 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 Retailers' Occupation Tax" and the "Home Rule Municipal Service Occupation Tax" shall not be applicable to the sale 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 those home rule taxes are in accordance with the provisions of Section 8-11-1 and 8-11-5, respectively, of the "Illinois Municipal Code" (65 ILCS 5/8-11-1 and 5/8-11-5 (1992 State Bar Edition)).

3.36.020 Collection - Payment.

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. The Department of Revenue shall have full power to administer and enforce the provisions of this ordinance.

3.36.030 Filing.

The City Clerk is hereby directed to file a certified copy of this ordinance on or before the first day of October, 1994.

3.36.040 Effective date.

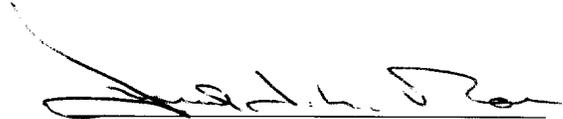
This ordinance shall take effect on the first day of January next following the adoption and filing of this ordinance with the Department of Revenue."

2. That after the adoption and approval hereof the Ordinance shall (i) be printed or published in book or pamphlet form, published by the authority of the Council, or (ii) within thirty (30) days after the adoption and approval hereof, be published in a newspaper published in and with a general circulation within the City of St. Charles.

PRESENTED to the City Council of the City of St. Charles, Illinois, this 28th day of September, 1994.

PASSED by the City Council of the City of St. Charles, Illinois, this 28th day of September, 1994.

APPROVED by the Mayor of the City of St. Charles, Illinois, this 28th day of September, 1994.



Mayor

ATTEST:



City Clerk

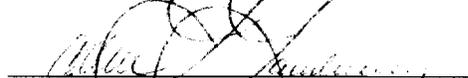
COUNCIL VOTE:

Ayes: 10

Nays: 2

Absent: 1

APPROVED AS TO FORM:



City Attorney

DATE: September 28, 1994

STATE OF ILLINOIS)
) SS.
COUNTIES OF KANE AND DUPAGE)

C E R T I F I C A T E

I, JEAN M. CONNORS, certify that I am the duly elected and acting municipal clerk of the city of St. Charles, Kane and DuPage Counties, Illinois.

I further certify that on September 28, 1994, the Corporate Authorities of such municipality passed and approved Ordinance No. 1994-M-64, entitled

"AN ORDINANCE AMENDING TITLE 3, 'REVENUE AND FINANCE', OF THE ST. CHARLES MUNICIPAL CODE",

which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 1994-M-64, including the Ordinance and a cover sheet thereof was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on September 30, 1994, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the municipal clerk.

DATED at St. Charles, Illinois, this 29th day of September, 1994.


Municipal Clerk

(S E A L)