

3.24 – Municipal Automobile Renting Occupation Tax

Sections

- 3.24.010 – Imposed - Rate
- 3.24.020 – Filing of report
- 3.24.030 – Payment

[3.24.010 – Imposed - Rate](#) [1]

A tax is imposed upon all persons engaged in the business of renting automobiles in this city at the rate of one percent of the gross receipts from such rentals made in the course of such business while the ordinance codified in this chapter is in effect, in accordance with the provisions of Section 8-11-7 of the Illinois Municipal Code.

([1982-M-1](#) [2]: § 1 (part); [1981-M-48](#) [3]: § 1 (part))

[3.24.020 – Filing of report](#) [4]

Every such person engaged in such business 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 Sections Two and Three 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" approved June 29, 1933, as amended.

([1982-M-1](#) [2]: § 1 (part); [1981-M-48](#) [3]: § 1 (part))

[3.24.030 – Payment](#) [5]

At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax imposed on account of the renting of automobiles during the preceding month.

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([1982-M-1](#) [2]: § 1 (part); [1981-M-48](#) [3]: § 1 (part))