

ORDINANCE NO. 1981 -M- 48

AN ORDINANCE AMENDING TITLE 3, "REVENUE AND FINANCE" BY ADDING CHAPTER 3.24, "MUNICIPAL AUTOMOBILE RENTING OCCUPATION TAX ACT" TO THE ST. CHARLES MUNICIPAL CODE

REFER TO:
MINUTES <u>12-21-81</u>
PAGE _____

DATE OF PUBLICATION <u>12/30/81</u>
NEWSPAPER <u>Chronicle</u>

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

1. That Title 3 "Revenue and Finance" of the St. Charles Municipal Code be and is hereby amended by adding thereto Chapter 3.24 "Municipal Automobile Renting Occupation Tax Act" as follows:

"3.24 Municipal Automobile Renting Occupation Tax Act;

3.24.010 A tax is hereby 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 sales made in the course of such business while this ordinance is in effect, in accordance with the provisions of Section 8-11-7 of the Illinois Municipal Code.

3.24.020 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.

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

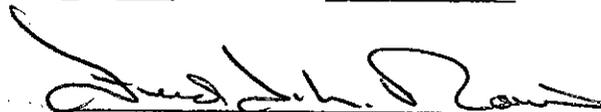
2. The City Clerk is hereby directed to transmit to the State Department of Revenue a certified copy of this Ordinance not later than five (5) days after the effective date of this Ordinance.

3. This Ordinance shall be published within ten (10) days of its enactment as provided in Paragraph 1-2-4 of the Illinois Municipal Code and shall be effective the first day of the month next following the expiration of the publication period. Certified proof of publication shall be forwarded to the State Department of Revenue along with a certified copy of this Ordinance as required by Section 2.

PRESENTED to the City Council of the City of St. Charles, Illinois, this 21st day of December, 1981.

PASSED by the City Council of the City of St. Charles, Illinois, this 21st day of December, 1981.

APPROVED by the Mayor of the City Council of the City of St. Charles, Illinois, this 21st day of December, 1981.

  
Mayor

ATTEST:

  
City Clerk

COUNCIL VOTE: Unanimously

Ayes: 10

Nays: 0

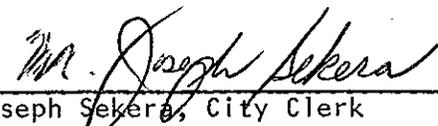
Absent: 0

STATE OF ILLINOIS            }  
COUNTIES OF KANE AND DUPAGE }        SS.  
CITY OF ST. CHARLES         }

This is to certify that the foregoing is a true and correct  
copy of Ordinance No. 1981-M-48 entitled AN ORDINANCE AMENDING  
TITLE 3, "REVENUE AND FINANCE" BY ADDING CHAPTER 3.24, "MUNICIPAL  
AUTOMOBILE RENTING OCCUPATION TAX ACT" TO THE ST. CHARLES  
MUNICIPAL CODE

passed by the City Council of the City of St. Charles on the twenty-first  
day of December, 1981 A.D., as morefully appears from the  
records and files of said City in my custody.

Given under my hand and the official seal of said City of  
St. Charles, this fourth day of January, 1982 A.D.

  
\_\_\_\_\_  
M. Joseph Sekera, City Clerk