City of St. Charles, Illinois

Ordinance No. 2004-M-21

An Ordinance Amending Title 3, "Revenue and Finance," Chapter 3.36, "Home Rule Municipal Retailers' and Service Occupation Tax," of the St. Charles Municipal Code

Adopted by the

City Council

of the

City of St. Charles

March 22, 2004

Published in pamphlet form by authority of the City Council of the City of St. Charles, Kane and Du Page Counties, Illinois, March 26, 2004

Kristie C. Nephew

City Clerk

(SEAL)

DATE OF PUBLICATION 3/26/04
NEWSPAPER Pamphlet Form

REFER TO:
MINUTES 3/22/04
PAGE

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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," Chapter 3.36, "Home Rule Municipal Retailers' and Service Occupation Tax," Section 3.36.010, "Tax Imposed," of the St. Charles Municipal Code, be and is hereby amended by deleting the same and substituting the following therefor:

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 percent *(1%)* 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 percent *(1%)* 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)).

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 22nd day of March, 2004.

PASSED by the City Council of the city of St. Charles, Illinois, this 22nd day of March, 2004.

APPROVED by the Mayor of the city of St. Charles, Illinois, this 22nd day of March, 2004.

Susan Klinkhamer
Mayor

ATTEST:

Kristen Stephens
City Clerk

COUNCIL VOTE:

Ayes: 7
Nays: 3
Absent: 0

APPROVED AS TO FORM:

Timothy D. O'Neill
City Attorney

DATE: 3/22/04

State of Illinois)
) **ss.**
Counties of Kane and DuPage)

Certificate

I, KRISTIE A. NEPHEW, 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 March 22, 2004, the Corporate Authorities of such municipality passed and approved Ordinance No. 2004-M-21, entitled

"An Ordinance Amending Title 3, "Revenue and Finance," Chapter 3.36, "Home Rule Municipal Retailers' and Service Occupation Tax," 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. 2004-M-21, including the Ordinance and a cover sheet thereof was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on March 26, 2004, 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 22nd day of March 2004.

Kristie A. Nephew
Municipal Clerk

(SEAL)