

## CHAPTER 7

### OCCUPATION TAXES

#### SECTION:

- 3-7-1: Municipal Retailer's Occupation Tax
- 3-7-2: Municipal Service Occupation Tax
- 3-7-3: Municipal Use Tax

**3-7-1: MUNICIPAL RETAILER'S OCCUPATION TAX:** A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in this Village at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business while this Chapter is in effect, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code.

Every such person engaged in such business in the Village shall file on or before the last day of the calendar month, the report to the State Department of Revenue required by Section 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 28, 1933, as amended.

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 receipts from sales of tangible personal property during the preceding month. (Ord. 744; 8-19-69)

**3-7-2: MUNICIPAL SERVICE OCCUPATION TAX:** 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 cost price of all tangible personal property transferred by said servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code.

Every supplier or serviceman required to account for Municipal Service Occupation Tax for the Benefit of this Municipality shall file, on or before the last day of each calendar month, the report to the State Department of Revenue required by Section Nine of the "Service Occupation Tax Act", approved July 10, 1961, as amended.

At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed. (Ord, 745; 9-16-69)

**3-7-3: MUNICIPAL USE TAX:** A tax is hereby imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code upon the privilege of using in the Municipality any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at a rate of one percent (1%) of the selling price to have the meaning as

defined in the Use Tax Act, approved July 14, 1955.

Such tax shall be collected by the Illinois Department of Revenue for all municipalities imposing the tax and shall be paid before the title or certificate of registration for the personal property is issued. (Ord. 832; 11-7-74)