

ORDINANCE NO. 2015-14

AN ORDINANCE AMENDING CHAPTER 78, SECTION 78-191 OF THE MUNICIPAL CODE, VILLAGE OF STICKNEY, ILLINOIS REGARDING TAXATION

WHEREAS, the Village of Stickney (the "Village") is a home rule municipal corporation in accordance with Article VII, Section 6(a) of the Constitution of the State of Illinois of 1970; and

WHEREAS, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs, and to review, interpret and amend its ordinances, rules and regulations; and

WHEREAS, as a home rule municipality, the Village is authorized by Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1), as amended, to impose a tax upon all persons in the Village engaged in the business of selling tangible personal property (the "Home Rule Municipal Retailers' Occupation Tax"); and

WHEREAS, as a home rule municipality, the Village is also authorized by Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5), as amended, to impose a tax upon all persons in the Village engaged in the business of making sales of service (the "Home Rule Municipal Service Occupation Tax"); and

WHEREAS, the Village President (the "President") and Board of Trustees of the Village (the "Village Board" and together with the President, the "Corporate Authorities") have determined that additional revenue is required to fund Village operations and programs; and

WHEREAS, the Corporate Authorities have determined that it is both advisable and in the best interests of the Village and its residents to amend the Municipal Code, Village Of Stickney, Illinois (the "Village Code") to provide for additional revenue by increasing the Home Rule Municipal Retailers' Occupation Tax and the Home Rule Municipal Service Occupation Tax; and

WHEREAS, the Corporate Authorities have determined that it is necessary, advisable, economical and in the best interests of the Village and its residents to amend Chapter 78, Section 78-191 of the Village Code;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF STICKNEY, COOK COUNTY, ILLINOIS, as follows:

**ARTICLE I.
IN GENERAL**

SECTION 1. INCORPORATION CLAUSE.

The Corporate Authorities hereby find that all of the recitals hereinbefore stated as contained in the preambles to this Ordinance are full, true and correct and do hereby, by reference, incorporate and make them part of this Ordinance as legislative findings.

SECTION 2. PURPOSE.

The purpose of this Ordinance is to increase the Home Rule Municipal Retailers' Occupation Tax and the Home Rule Municipal Service Occupation Tax by amending Chapter 78, Section 78-191 of the Village Code and to authorize the President or her designee to take all actions necessary to carry out the intent of this Ordinance.

ARTICLE II.

AMENDMENT OF CHAPTER 78, SECTION 78-191 OF THE MUNICIPAL CODE, VILLAGE OF STICKNEY, ILLINOIS

SECTION 3.0. AMENDMENT OF CHAPTER 78, SECTION 78-191.

That the Village Code is hereby amended, notwithstanding any provision, ordinance, resolution or Village Code section to the contrary, by amending Chapter 78, Section 78-191, which Section shall be amended as follows:

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 and one quarter percent of the gross receipts from such sales made in the course of such business while this article 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 and one quarter percent of the selling price of all tangible personal property transferred by such service man 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 sales 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 that 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 these home rule taxes is in accordance with the provisions of Sections 8-11-1 and 8-11-5, respectively, of the "Illinois Municipal Code" (65 ILCS 5/8-11-1 and 5/8-11-5).

SECTION 3.1. OTHER ACTIONS AUTHORIZED.

The officers, employees and/or agents of the Village shall take all action necessary or reasonably required to carry out, give effect to and consummate the amendments contemplated by this Ordinance and shall take all action necessary in conformity therewith. The officers, employees and/or agents of the Village are specifically authorized and directed to draft and disseminate any and all necessary forms or notices to be utilized in connection with the intent of this Ordinance.

ARTICLE III. HEADINGS, SAVINGS CLAUSES, PUBLICATION, EFFECTIVE DATE

SECTION 4. HEADINGS.

The headings of the articles, sections, paragraphs and subparagraphs of this Ordinance are inserted solely for the convenience of reference and form no substantive part of this

Ordinance nor should they be used in any interpretation or construction of any substantive provision of this Ordinance.

SECTION 5. SEVERABILITY.

The provisions of this Ordinance are hereby declared to be severable and should any provision of this Ordinance be determined to be in conflict with any law, statute or regulation by a court of competent jurisdiction, said provision shall be excluded and deemed inoperative, unenforceable and as though not provided for herein and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect.

SECTION 6. SUPERSEDER.

All code provisions, ordinances, resolutions, rules and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

SECTION 7. PUBLICATION.

A full, true and complete copy of this Ordinance shall be published in pamphlet form or in a newspaper published and of general circulation within the Village as provided by the Illinois Municipal Code, as amended.

SECTION 8. EFFECTIVE DATE.

This Ordinance shall be effective and in full force immediately after its passage and approval.

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PASSED this 15th day of September, 2015.

AYES: Trustees Hrejsa, Milenkovic, Savopoulos and White

NAYS:

ABSENT:

ABSTENTION:

PRESENT: Trustee Lazansky

APPROVED by me this 15th day of September, 2015.

Deborah Morelli, President

**ATTESTED AND FILED in my
office this 16th day of September, 2015.**

Audrey McAdams, Village Clerk

