

Title 3REVENUE AND FINANCEChapters:

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Chapter 3.04SALES TAX*Sections:

- 3.04.010 Imposed.
- 3.04.020 Filing of report.
- 3.04.030 Payment.

3.04.010 Imposed. A tax is imposed upon all persons engaged in the business of selling tangible personal property at retail in the village at the rate of one percent of the gross receipts from such sales made in the course of such business while the ordinance codified in this chapter is in effect, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code. (§1 of Ord. dated 9/2/69).

3.04.020 Filing of report. Every person engaged in a business regulated by Section 3.04.010 in the village shall file, on or before the last day of each 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. (§2 of Ord. dated 9/2/69).

3.04.030 Payment. At the time the report provided for in Section 3.04.020 is filed, there shall be paid to the State Department of Revenue the amount of tax imposed by this chapter on account of the receipts from sales of

* For statutory provisions on the municipal retailer's occupation tax, see Ill.Rev.Stat. 1977 Ch. 24 §8-11-1.

tangible personal property during the preceding month. (§3 of Ord. dated 9/2/69).

Chapter 3.08

USE TAX*

Sections:

- 3.08.010 Imposed.
- 3.08.020 Collection.

3.08.010 Imposed. A tax is imposed, in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code, upon the privilege of using in 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 of the selling price of such tangible property, with "selling price" to have the meaning as defined in the Use Tax Act, approved July 14, 1955. (Ord. 74-7 §1, 1974).

3.08.020 Collection. The tax provided for in Section 3.08.010 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. 74-7 §2, 1974).

* For statutory provisions on the municipal use tax, see Ill.Rev.Stat. 1977 Ch. 24 §8-11-6.