

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.