

ORDINANCE NO. 23-12-22

**AN ORDINANCE AMENDING CHAPTER 14, TAXES, BY
ADDING ARTICLE XVIII, STORAGE OPERATIONS TAX, OF
THE BURBANK MUNICIPAL CODE**

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City Clerk

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Treasurer

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City Attorney

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BE IT ORDAINED by the City Council of Burbank, Cook County, Illinois, as follows:

Section 1

That Chapter 14, Taxes, of the Burbank Municipal Code, be amended by adding Article XVIII, Storage Operations Tax, to read as follows:

ARTICLE XVIII. STORAGE OPERATIONS TAX

Sec. 14-250. Short title.

This Article shall be known and may be cited as the Storage Operations Tax Ordinance.

Sec. 14-251. Definitions.

The following words, terms and phrases, when used in this Article, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

Charge or fee paid for storage means the gross amount of consideration for the use or privilege of storing personal property in a building or on any land in the City, valued in money, whether received in money or otherwise, including cash, credits, property and services, determined without any deduction for costs or expenses whatsoever, but not including charges that are added to the charge or fee on account of the tax imposed by this Article or on account of any other tax imposed on the charge or fee, or upon the sales at retail for personal property subject to sales tax.

Operator means any person conducting the operation of storing personal property.

Person means any individual, corporation, limited liability company, organization, government, governmental subdivision or agency, business trust, estate, trust, partnership, association and any other legal entity.

Personal property means any physical object, including automobiles, recreational vehicles, boats, motor vehicles, trailers, and trucks.

Storage means allowing the personal property of another to be kept in a building or on land.

Sec. 14-252. Tax imposed.

A tax is hereby imposed at the rate of 5.0% of the charge or fee paid for storage in the City. The tax shall be collected by the operator from any person who seeks the privilege of storing personal property in a building or on any land in the City. The ultimate incidence of and liability for payment of the tax is on the person who seeks the privilege of storage.

Sec. 14-253. Registration.

Every operator shall obtain a certificate of registration from the City prior to the first date of commencing business. Application for registration shall be made on forms prescribed by the

City. The annual license fee for an operator shall be \$200.00.

Sec. 14-254. Maintenance of records.

It shall be the duty of every operator to keep accurate and complete books and records to which the City shall have full access. These books and records shall include all cash register or other receipts required by this Article detailing the actual consideration paid and the tax liability for the last 36 months.

Sec. 14-255. Receipts.

It shall be the duty of every operator to issue a receipt to all persons seeking the privilege of storage of personal property. The receipt shall indicate the charge paid and the amount of tax paid. The operator shall maintain records showing the personal property stored, the total charges paid and the amount of tax collected.

Sec. 14-256. Tax remittance and returns.

Every operator shall file, on forms prescribed by the City, a remittance return and remit all taxes due on or before the 20th day of the month following the quarter for which the tax is due based upon the following schedule:

<u>Quarterly Period</u>	<u>Due</u>
January – March	April 20
April – June	July 20
July – September	October 20
October – December	January 20

Every operator shall file a quarterly return even when no tax is due. Taxes not paid when due shall accrue an interest charge of 1% per month or portion thereof.

Sec. 14-257. Penalty; fines.

Any person determined to have violated this Article shall be subject to a fine of \$1,000.00 for the first offense, and a fine of \$2,000.00 for the second and each subsequent offense. A separate and distinct offense shall be regarded as committed each day upon which said person shall continue any such violation, or permit any such violation to exist. It shall be deemed a violation of this Article for any person to knowingly furnish false or inaccurate information to the City.

Sec. 14-258. Rules and regulations.

The City Clerk is authorized to adopt, promulgate and enforce rules and regulations pertaining to the administration and enforcement of this Article.

Sec. 14-259. Application of uniform penalties, interest and procedures.

Whenever not inconsistent with the provisions of this Article or whenever this Article is silent, the provisions of Chapter 14, Article XVI, Locally Imposed and Administered Tax Rights and Responsibility Procedures, shall apply and supplement this Article.

Secs. 14-260—14-265. Reserved.

Section 2

If any section, paragraph, clause or provision of this ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this ordinance.

Section 3

All statutes of the State of Illinois or any parts thereof which are in conflict with the provisions of this ordinance are hereby superseded by this ordinance enacted under the home rule power of the City of Burbank.


Section 4

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed insofar as they conflict herewith. Taxes due for December, 2022 shall be due and payable on April 20, 2023.

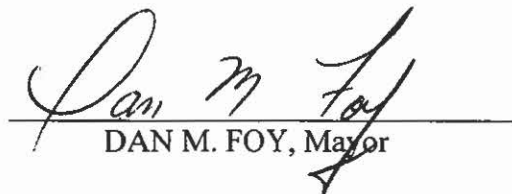
Section 5

This ordinance shall be immediately in full force and effect after passage, approval and publication.

This ordinance was passed and deposited in the office of the City Clerk of the City of Burbank this 11th day of January, 2023.


BARRY J. SZYMCIK, City Clerk

APPROVED by me the 11th day
of January, 2023.


DAN M. FOY, Mayor



I DO HEREBY CERTIFY that this ordinance was, after its passage and approval, published in pamphlet form by authority of the City of Burbank, in accordance with law, this 11th day of January, 2023.


BARRY J. SZYMCIK, City Clerk