

ORDINANCE NO. 16870

AN ORDINANCE AMENDING THE CITY OF JOLIET HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND MUNICIPAL SERVICE OCCUPATION TAX

WHEREAS, Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1), as amended, authorizes the City of Joliet to tax persons engaged in the business of selling tangible personal property, other than an item of tangible personal property registered with the State of Illinois, at retail within the corporate limits of the City of Joliet; and

WHEREAS, Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5), as amended, authorizes the City of Joliet to tax persons engaged within the corporate limits of the City in the business of making sales of service at the same rate of tax imposed pursuant to said Section 8-11-1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of a service; and

WHEREAS, the City of Joliet currently imposes the aforesaid taxes at the rate of one and one quarter per cent (1 $\frac{1}{4}$ %); and

WHEREAS, the Mayor and City Council have determined that the fiscal needs of the City require an increase in the rate of said taxes to one and three-quarters per cent (1 $\frac{3}{4}$ %) as hereinafter set forth; and

WHEREAS, the City of Joliet is a home rule unit of local government.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF JOLIET, ILLINOIS, AS FOLLOWS:

SECTION 1: Section 28-150(a) of the Code of Ordinances of the City of Joliet is hereby amended in its entirety to read as follows:

(a) 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 the State of Illinois, at retail in the City of Joliet at the rate of one and three-quarters per cent (1 $\frac{3}{4}$ %) of the gross receipts from such sales made in the course of such business.

SECTION 2: Section 28-150(b) of the Code of Ordinances of the City of Joliet is hereby amended in its entirety to read as follows:

(b) A tax is hereby imposed upon all persons engaged in the City of Joliet in the business of making sales of service at the rate of one and three-quarters per cent (1 $\frac{3}{4}$ %) of the selling price of all tangible personal property transferred by such servicemen

either in the form of tangible personal property or in the form of real estate as an incident to the sale of service.

SECTION 3: The City Manager is hereby authorized and directed to file a certified copy of this ordinance with the State of Illinois, Department of Revenue prior to October 1, 2011. The City Manager is also authorized to take such action as may be reasonably necessary to effectuate the prompt collection and enforcement of the taxes imposed herein by the State of Illinois.

SECTION 4: Any ordinance in conflict with this ordinance is hereby repealed to the extent of such conflict.

SECTION 5: This ordinance is deemed severable and the invalidity of any portion hereof shall not be deemed so as to invalidate the remainder.

SECTION 6: This ordinance is adopted pursuant to the statutory and home rule powers of the City of Joliet.

SECTION 7: This ordinance shall be in effect upon its passage.

PASSED this 20th day of September, 2011.


MAYOR


CITY CLERK

VOTING YES: MAYOR GIARRANTE, COUNCILWOMAN BARBER, COUNCILMEN FISHER, GERL and COUNCILMAN TURK.

VOTING NO: COUNCILMEN HUG, MORRIS, O'DEKIRK and COUNCILWOMAN QUILLMAN.

NOT VOTING: NONE.