



VILLAGE OF MONTGOMERY

ORDINANCE NO. 1659

**AN ORDINANCE AMENDING THE VILLAGE OF MONTGOMERY
VILLAGE CODE, CHAPTER 18, ARTICLE II, SECTION 18-16 AND ARTICLE III, SECTION
18-29
OF THE VILLAGE OF MONTGOMERY, ILLINOIS
(RETAILER'S OCCUPATION TAX AND SERVICE OCCUPATION TAX)**

PASSED BY THE PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF MONTGOMERY, KANE AND KENDALL COUNTIES, ILLINOIS
THIS 9TH DAY OF MARCH, 2015.

PUBLISHED IN PAMPHLET FORM BY AUTHORITY
OF THE PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF MONTGOMERY, KANE AND KENDALL COUNTIES,
ILLINOIS, THIS 10TH DAY OF MARCH, 2015.

ORDINANCE NO. 1659
NON-HOME RULE MUNICIPAL RETAILERS OCCUPATION TAX AND NON-HOME RULE
MUNICIPAL SERVICE OCCUPATION TAX

BE IT ORDAINED by the President and Board of Trustees of the Village of Montgomery, Kane and Kendall Counties, Illinois, as follows;

WHEREAS, the Village of Montgomery is not a home rule municipality within Article VII, Section 6A of the Illinois Constitution and, pursuant to the powers granted to it under 65 ILCS 5/1-1 *et seq.*; and,

WHEREAS, the Village of Montgomery has heretofore passed a resolution calling for referendum approval by the electorate of a non-home rule retailers occupation tax and a non-home rule municipal service occupation tax; and

WHEREAS, at the November 4th, 2014 election, a majority of the voters voted in favor of said referendum question; and

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Montgomery, Kane and Kendall Counties, Illinois, as follows:

SECTION ONE: A new Article II, Section 18-16 and Article III, Section 18-19 is hereby added to the Village Code to read as follows:

SECTION 18-16 NON-HOME RULE MUNICIPAL RETAILERS OCCUPATION TAX

- (A) A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's Government, at retail in this municipality at the rate of 1.0% of the gross receipts from such sales made in the course of such business while this section is in effect. Such "Non-Home Rule Municipal Retailers Occupation Tax" shall not be applicable to the sales of food for human consumption that 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 prescriptions and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.
- (B) The imposition of these non-home rule taxes is in accordance with the provisions of 65 ILCS 5/8-11-1.3 and 8-11-1.4 of the Illinois Municipal Code.

SECTION 18-19 NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX

(A) A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of 1.0% 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 service. Such "Non-Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of food for human consumption that 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 prescriptions and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

(B) The imposition of these non-home rule taxes is in accordance with the provisions of 65 ILCS 5/8-11-1.3 and 8-11-1.4 of the Illinois Municipal Code.

SECTION TWO: GENERAL PROVISIONS

REPEALER: All ordinances or portions thereof in conflict with this ordinance are hereby repealed.

SEVERABILITY: Should any provision of this Ordinance be declared invalid by a court of competent jurisdiction, the remaining provisions will remain in full force and effect the same as if the invalid provision had not been a part of this Ordinance.


EFFECTIVE DATE: This Ordinance shall be in full force and effect after its approval, passage and publication in pamphlet form as provided by law, provided, however, that the taxes imposed in Section 1 take effect on July 1, 2015.

PASSED AND APPROVED by the President and Board of Trustees of the Village of Montgomery, Kane and Kendall Counties, Illinois, this 9th day of March, 2015.



ATTEST:


Matt Brolley
President of the Board of Trustees
of the Village of Montgomery, Kane
and Kendall Counties, Illinois


Tiffany Francis
Clerk, Village of Montgomery

	Aye	Nay	Absent	Abstain
Trustee Stan Bond	✓	—	—	—
Trustee Pete Heinz	✓	—	—	—
Trustee Steve Jungermann	✓	—	—	—
Trustee Denny Lee	✓	—	—	—
Trustee Doug Marecek	✓	—	—	—
Trustee Theresa Sperling	✓	—	—	—
President Matt Brolley	<i>No vote cast</i>			