



COUNTY OF WHITESIDE, IL
ORDINANCE # 04-2025-5
Establishing Special County Occupation Taxes for
Public Safety

WHEREAS, the County of Whiteside, a body politic and corporate of the state of Illinois ("County") is a non-home rule unit of local government pursuant to Article VII, § 8 of the 1970 Illinois Constitution; and,

WHEREAS, the County has the authority to adopt ordinances and to promulgate rules and regulations that protect the public health, safety and welfare of its citizens; and,

WHEREAS, this Ordinance is adopted pursuant to the provisions of the Illinois Special County Retailers' Occupation Tax for Public Safety (55 ILCS 5/5-1006.5) (the "Act"); and,

WHEREAS, this Ordinance is intended to impose the tax authorized by the Act providing for a county retailers' occupation tax which will be collected by the Illinois Department of Revenue;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY BOARD OF THE COUNTY OF WHITESIDE, ILLINOIS, THAT THIS ORDINANCE ESTABLISHING A SPECIAL COUNTY RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY BE AND HEREBY IS ADOPTED AS FOLLOWS:

Section 1. **Tax imposed.** A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in this county at the rate of one half of a percent (0.5%) of the gross receipts from such sales made in the course of such business while this Ordinance is in effect; and a tax is hereby imposed upon all persons engaged in this county in the business of making sales of service, at the rate of one half of a percent (0.5%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. These Special County Occupation Taxes for Public Safety may not be imposed on tangible personal property taxed at the rate of 1.0% under the Retailers' Occupation Tax Act and the Service Occupation Tax Act. The imposition of these public safety taxes is in accordance with and subject to the provisions of Sections 5-1006.5(a) and 5-1006.5(b), of the Counties Code (55 ILCS 5/5-1006.5(a) and 55 ILCS 5/5-1006.5(b)).

Section 2. **Illinois Department of Revenue to administer.** The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 3. **Clerk to file Ordinance with Illinois Department of Revenue.** The County Clerk is hereby directed to file a certified copy of this Ordinance and a certification of the results of the election authorizing the imposition of the tax imposed in Section 1 with the Illinois Department of Revenue on or before May 1, 2025.

Section 4. **Effective date.** This Ordinance shall take effect on (i) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding May 1st or (ii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

This Ordinance and every provision thereof shall:

- a. Be considered separable and the invalidation of any provision(s) shall not affect the validity of the remainder.
- b. Supersede any other Ordinances or Resolutions or parts thereof, in conflict herewith.
- c. Take effect immediately upon passage.

PASSED, APPROVED AND ADOPTED, THIS 15TH DAY OF APRIL, 2025 A.D.
BY AND FOR THE WHITESIDE COUNTY BOARD


Martin Koster, Chair

ATTEST:


Karen Stralow, Clerk