

ORDINANCE NO. MC-1033

AN ORDINANCE AMENDING CHAPTER 102 OF THE HOMEWOOD MUNICIPAL CODE ESTABLISHING A MUNICIPAL MOTOR FUEL TAX

WHEREAS, the Village of Homewood, in Cook County, Illinois, a county with a population in excess of 3,000,000, is authorized pursuant to 65 ILCS 5/8-11-2.3 to impose a tax on motor fuel at a rate not to exceed \$0.03 per gallon.

WHEREAS, the Village on July 9, 2019 passed Ordinance MC-1018 imposing a tax on motor fuel; and

WHEREAS, Public Act 101-604, effective December 13, 2019, clarified how this tax would be imposed; and

WHEREAS, to properly impose this tax, the Village must amend its Municipal Code to be consistent with Public Act 101-604.

NOW THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Homewood, Cook County, Illinois:

SECTION ONE - AMENDMENTS TO THE HOMEWOOD MUNICIPAL CODE:

Section 102 of the Homewood Municipal Code is amended by deleting Article IX in its entirety and replacing it with the following:

Article IX. Local Motor Fuel Tax

Sec. 102-150. Definitions.

Whenever used herein, unless context otherwise requires, the words, terms, or phrases used shall have the same meaning ascribed to them in the Illinois Motor Fuel Tax Law, 35 ILCS 505/1 *et seq.*

Sec 102-151. Imposition of Tax.

(a) There is levied and imposed upon all persons engaged in the municipality in the business of selling motor fuel, as defined in the Motor Fuel Tax Law, at retail for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways, for the purpose of use or consumption and not for the purpose of resale, a motor fuel tax at the rate of three cents (\$0.03) per gallon for motor fuel.

(b) The tax herein levied shall be paid in addition to any other taxes and charges. The tax herein imposed is not based on the selling or purchase price or gross receipts from the sale or purchase of motor fuel.

(c) Imposition of this tax is in accordance with Section 8-11-2.3 of the Illinois Municipal Code, and as set forth herein, as far as practicable, Sections 2b, 2d, 6, 6a, 12, 12a, 13, 13a2, 13a8, 15.1, and 21 of the Motor Fuel Tax Law.

Sec. 102-152. Administration by the Illinois Department of Revenue.

The taxes imposed, and the civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have the full power to administer and enforce this Ordinance. Further, the failure to timely collect and remit all taxes due hereunder is a violation of the Homewood Municipal Code, and may be subject to penalties thereunder.

Secs. 102-153 - 102-160. Reserved.

SECTION TWO - CLERK TO CERTIFY ORDINANCE TO ILLINOIS DEPARTMENT OF REVENUE:

The Village Clerk is directed to file a certified copy of this ordinance with the Illinois Department of Revenue by April 1, 2020.

SECTION THREE - EFFECTIVE DATE:

This ordinance shall be in full force and effect from and after its passage, approval, and publication in accordance with law.

SECTION FOUR - REPEAL OF CONFLICTING PROVISIONS:

All ordinances or resolutions, or parts thereof, in conflict with this ordinance are, to the extent of the conflict, repealed on the effective date of this ordinance.

SECTION FIVE - SEVERABILITY:

If any provision of this ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalidated application of this ordinance is severable.

PASSED and APPROVED this 10th day of March, 2020.


Village President

ATTEST:


Village Clerk

Ayes: 6 Nays: 0 Abstain: — Absent: —