

ORDINANCE NO. 10-005

**AN ORDINANCE AMENDING SECTION 37.07 (A) OF CHAPTER 37,
ENTITLED “RETAILER’S AND SERVICE OCCUPATIONAL TAX”,
OF THE CITY ORDINANCES
OF THE CITY OF MONMOUTH, ILLINOIS**

WHEREAS, the City of Monmouth is a home rule municipality authorized to impose a tax on all persons engaged in the business of selling tangible personal property at retail in the municipality and on the gross receipts from these sales made in the course of such business; and

WHEREAS, the City of Monmouth currently has in place a tax of one percent (1.00%) on said gross receipts;

WHEREAS, it is in the best interests of the City of Monmouth that a tax be imposed at the rate of two percent (2.00%) of the selling price of such tangible personal property sold in the City of Monmouth.

BE IT ORDAINED by the City Council of the City of Monmouth, Warren County, Illinois, as follows:

Section 1:

Section 37.07 (A) of Chapter 37 of the Monmouth Code of Ordinances, entitled “RETAILER’S AND SERVICE OCCUPATIONAL TAX”, is hereby amended as follows:

§ 37.07

- (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 this state’s government, at retail in this city at the rate of two percent (2.00%) of the gross receipts from such sales made in the course of such business, while this section is in effect; and a tax is hereby imposed upon all persons engaged in this city in the business of making sales of service, at the rate of two percent (2.00%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. Such “home rule municipal retailers’ occupation tax” and the “home rule municipal service occupation tax shall not be applicable to the sale of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The imposition of these home rules taxes is in accordance with the provisions

of the Section 8-11-1 and /-11-5, respectively, of the “Illinois Municipal Code” (65 ILCS 5/8-11-1 and 5/8-11-5).

Section 2:

The City Clerk is hereby directed to file a certified copy of this ordinance on or before this first (1st) day of April, 2010 with the Illinois Department of Revenue.

Section 3:

This ordinance shall take effect on the first (1st) day of July, 2010 next following the adoption and filing of this ordinance with the Illinois Department of Revenue.

Section 4:

If any part or phrase of this ordinance is for any reason held to be invalid, such decision or decisions shall not affect the validity of the remaining portions of this ordinance.

Section 5:

This ordinance shall be in full force and effect ten (10) days after this due publication in pamphlet form, passage and approval thereof as provided by law.

Section 6:

That all ordinances, or parts of ordinances, in conflict with this ordinance are hereby repealed.

PASSED this _____day of March, A.D., 2010.

APPROVED this _____day of March, A.D., 2010.

MAYOR

ATTESTED:

CITY CLERK

Ayes: _____

Nays: _____

Absent or not voting: _____