



Legislation Text

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An Ordinance of the Village Of Romeoville, Will County, Illinois, Imposing A Business District Retailers' Occupation Tax, A Business District Service Occupation Tax and A Business District Hotel Operations Occupation Tax Within The Normantown Road Business District No. 1

WHEREAS, the Village has previously: (i) approved the Normantown Road Business District No. 1 Business District Plan; (ii) designated the Normantown Road Business District No. 1 as a Business District; and (iii) determined that Normantown Road Business District No. 1 is blighted in conformance with the Business District Development and Redevelopment Law (65 ILCS 5/11-74.3-1 *et. seq.*) (the "Law").

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF THE VILLAGE OF ROMEOVILLE, WILL COUNTY, ILLINOIS, IN THE EXERCISE OF THEIR STATUTORY, HOME RULE AND OTHER AUTHORITY, AS FOLLOWS:

SECTION 1. AUTHORITY

This Ordinance is adopted pursuant to the Business District Development and Redevelopment Act, 65 ILCS 5/11-74.3-1 *et. seq.*, as amended (the "Act") and the Village's authority as a home-rule unit of government.

SECTION 2. IMPOSITION OF BUSINESS DISTRICT RETAILERS' OCCUPATION TAX AND BUSINESS DISTRICT SERVICE OCCUPATION TAX

A Business District Retailers' Occupation Tax and a Business District Service Occupation Tax, as defined and set out in the Law are hereby imposed with respect to the Normantown Road Business District No. 1. Normantown Road Business District No. 1 is legally described on Exhibit A attached

hereto and is depicted on the map attached hereto as Exhibit B. The addresses of all properties within the Normantown Road Business District No. 1 are set forth on Exhibit C attached hereto.

The Business District Retailers Occupation Tax is imposed upon all persons, within the Business District, engaged in the business selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of the State of Illinois' government, at retail. This tax is not imposed on 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), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purposes of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

The Business District Service Occupation Tax is imposed upon all other persons, within the Business District, engaged in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the Business District, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. This tax is not imposed on 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), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purposes of rendering it usable by a disabled person, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

SECTION 3. RATE OF BUSINESS DISTRICT RETAILERS' OCCUPATION TAX AND BUSINESS DISTRICT SERVICE OCCUPATION TAX

The rate of the Business District Retailers' Occupation Tax shall be one percent (1%) of the gross receipts from the sales made in the course of such business. The rate of the Business District Service

Occupation Tax shall also be one percent (1%) and shall not exceed one percent (1%) of the selling price of the tangible personal property so transferred within Business District. These taxes and all civil penalties that may be assessed as an incident thereof shall be collected, disbursed and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have the full power to administer and enforce the provisions of this Ordinance.

The imposition of the Business District Retailers' Occupation Tax and the Business District Service Occupation Tax is in accordance with the provisions of subsections (b) and (c), respectively, of Section 11-74.3-6 of the Illinois Municipal Code (65 ILCS 5/11-74.3-6).

SECTION 4. HOTEL OPERATIONS OCCUPATION TAX

A Hotel Operation's Occupation Tax is hereby imposed at the rate of one (1%) percent of the gross rental receipts upon all persons engaged in the Business District in the business of renting, leasing, or letting of hotel rooms within the Business District. This tax shall not be imposed on the gross rental receipts from the proceeds of renting, leasing, or letting to permanent residents or letting to permanent residents of a hotel as defined in the Hotel Operator's Occupation Tax Act (35 ILCS 145/1 *et. seq.*) and the proceeds of any tax may be imposed by the Metropolitan Pier and Exposition Authority Act.

This Hotel's Operator's Occupation Tax shall be collected and administered by the Village of Romeoville.

SECTION 5. RECEIPT OF TAX

Upon receipt of the taxes imposed by this Ordinance, they shall be deposited into the Normantown Road Business District No. 1 Special Tax Allocation Fund

SECTION 6. FILING OF ORDINANCE

A certified copy of this Ordinance shall be filed with the Illinois Department of Revenue as soon as possible.

SECTION 7. TERM OF TAXES

Upon payment of all Business District project costs and retirement of all obligations paying or reimbursing Business District project costs, but in no event more than twenty-three (23) years after the adoption of this Ordinance, the corporate authorities shall adopt an ordinance immediately rescinding the taxes imposed hereby.

SECTION 8. REPEALER

That all ordinances, orders and resolutions and parts thereof in conflict herewith shall be and the same are hereby repealed, and that this ordinance shall be in full force and effect forthwith upon its adoption and approval.

SECTION 9. EFFECTIVE DATE

This Ordinance shall be in full force and effect from and after its adoption, approval, and publication in pamphlet form as provided by law.

SECTION 10. SEVERABILITY This Ordinance and every provision thereof, shall be considered severable. In the event that any court of competent jurisdiction may find and declare any word, phrase, clause, sentence, paragraph, provision or section or part of a phrase, clause, sentence, paragraph, provision or section of this Ordinance is void or unconstitutional, the remaining words, phrases, clauses, sentences, paragraphs and provisions and parts of phrases, clauses, sentences, paragraphs, provisions and sections not ruled void or unconstitutional shall continue in full force and effect.