

ORDINANCE 19-11

AN ORDINANCE IMPOSING THE HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX ACT AND THE HOME RULE MUNICIPAL SERVICE OCCUPATION TAX ACT

WHEREAS, the VILLAGE OF HODGKINS, ("Village") is a home rule unit of government under subsection (a) of Section 6 of Article VII of the Constitution of the State of Illinois and may exercise any power and perform any function pertaining to their government and affairs for the protection of the public health, safety, morals and welfare; and

WHEREAS, pursuant to 65 ILCS 5/8-11-1 Home Rule Municipal Retail Occupation Tax Act and 65 ILCS 5/8-11-5 Home Rule Municipal Service Occupation Tax Act the State of Illinois has specifically authorized the corporate authorities of a home rule municipality to impose a tax on all persons engaged in the business of selling tangible personal property and specifically authorized the corporate authorities of a home rule municipality to impose a tax upon all persons engaged in the business of making sales of service at the same rate as in the above Section 8-11-1; and

WHEREAS, the home rule tax is allowed up to 1%; and

WHEREAS, the Village has not considered this tax since it achieved its Home Rule status in 1995 because of the concern over competition it is now determined that the sale impact on the individual consumer is minimal and neighboring municipalities have imposed the tax years ago; and

WHEREAS, replacement and restoration of Village owned roads and other potential expenditures will place a budget constraint on current revenues it is desirable to find an additional source of funds such as this to address these matters;

NOW, THEREFORE, BE IT ORDAINED that the President and Trustees of the Village Board of Hodgkins enact the following:

Section 1

The Home Rule Municipal Retailers' Occupation Tax Act and the Home Rule Municipal Service Occupation Tax Act is hereby adopted at the rate of 1% as collected and enforced by the Illinois Department of Revenue pursuant to 65 ILCS 5/8-11-1 and 5/8-11-5.

Section 2

The Village Clerk is authorized and directed to deliver to the Illinois Department of Revenue a certified copy of this Ordinance immediately upon its passage and publication.

Section 3

If any action, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity shall not affect any of the other provisions of this Ordinance.

Section 4

All Ordinances or parts thereof in conflict with the provisions that are hereby repealed insofar as the conflict herewith.

Section 5

This Ordinance shall be in full force and effect from and after its adoption and approval. The Village Clerk is directed to publish this Ordinance in pamphlet form after its adoption.

ADOPTED this 9TH day of December, 2019 by roll call vote as follows:

AYES: 4

NAYS: 0


ABSENT: 2

ABSTAIN: 0

APPROVED by me the same day and date as written above.


Village President

ATTEST:


Village Clerk

Published by me this 9th day of December, 2019