

ORDINANCE NO. 2017 - 01

An Ordinance Establishing a
Non-Home Rule Municipal Retailers' Occupation Tax and a
Non-Home Rule Municipal Service Occupation Tax

WHEREAS, on the 14th day of June, 2016, the Village of Dix adopted Ordinance No. 2016-02; and

WHEREAS, Ordinance No. 2016-02 directed that the question be placed upon the ballot so as to whether the Village of Dix is authorized to adopt a Non-Home Rule Municipal Retailers Occupation Tax and a Non-Home Rule Municipal Service Occupation Tax at a rate not to exceed 1%; and

WHEREAS, such question was placed upon the ballot of the November 8, 2016 general election; and

WHEREAS, a majority of the electors voting on said question voted in the affirmative; and

WHEREAS, the Clerk of Jefferson County has certified the results of said election to the Village; and

WHEREAS, as the result of such election and certification, the Village of Dix is authorized to adopt a Non-Home Rule Municipal Retailers Occupation Tax and the Non-Home Rule Municipal Service Occupation Tax at a rate not to exceed 1%; and

WHEREAS, the Village of Dix is a Non-Home Rule unit of government; and

WHEREAS, the Village is authorized and empowered to adopt a Non-Home Rule Municipal Retailers Occupation Tax and a Non-Home Rule Municipal Service Occupation Tax each as hereinafter provided by Section 8-11-1.1, 8-11-1.2, 8-11-1.3, and 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/11-8-1.1, 11-8-1.2, 11-8-1.3, and 11-8-1.4).

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Village of Dix, Illinois 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 an item of tangible personal property titled and registered with an agency of this State's government, at retail in the Village of Dix, Illinois at the rate of one percent (1%) 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 the Village of Dix, Illinois in the business of making sales of service, at the rate of one percent (1%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This "Non-Home Rule Municipal Retailers' Occupation Tax" and this "Non-Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of

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) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

The imposition of these non-home rule taxes is in accordance with and subject to the provisions of Sections 8-11-1.1, 8-11-1.2, 8-11-1.3 and 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.1, 8-11-1.2, 8-11-1.3 and 8-11-1.4).

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 Village Clerk is hereby directed to file prior to May 1, 2017 a certified copy of this Ordinance and a certification that the Ordinance received referendum approval with the Illinois Department of Revenue.

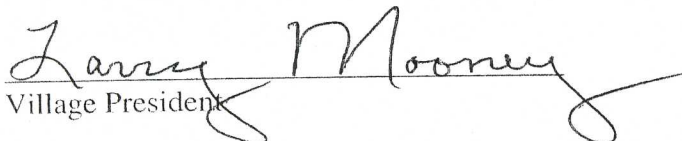
Section 4. Effective date. This Ordinance shall take effect on the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue (July 1, 2017).

Section 5. Repeal of conflicting provisions. All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

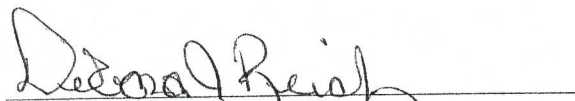
Passed this 14th day of February, 2017.

AYES: 4
NAYS: 0
ABSENT: 2

Approved 14th day of February, 2017.


Village President

ATTEST:


Village Clerk

