

**ORDINANCE NO. 9-2020**

**AN ORDINANCE OF THE VILLAGE OF EVERGREEN PARK  
AMENDING ARTICLE II, TAXATION, DIVISION 4, HOME RULE  
SALES TAX, OF CHAPTER 11, LICENSES, TAXATION, BUSINESS  
REGULATIONS, OF THE EVERGREEN PARK MUNICIPAL CODE**

JAMES J. SEXTON

Mayor

NORMAN ANDERSON

KELLY BURKE

CAROL E. KYLE

MARK MARZULLO

JAMES A. McQUILLAN

MARK T. PHELAN

Trustees

CATHERINE T. APARO

Village Clerk

LOUIS F. CAINKAR, LTD.

Village Attorney

## ORDINANCE NO. 9-2020

### AN ORDINANCE OF THE VILLAGE OF EVERGREEN PARK AMENDING ARTICLE II, TAXATION, DIVISION 4, HOME RULE SALES TAX, OF CHAPTER 11, LICENSES, TAXATION, BUSINESS REGULATIONS, OF THE EVERGREEN PARK MUNICIPAL CODE

BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Evergreen Park, Cook County, Illinois, as follows:

#### Section 1

That Article II, Taxation, Division 4, Home Rule Sales Tax, of Chapter 11, Licenses, Taxation and Miscellaneous Business Regulations of the Evergreen Park Municipal Code, be amended to read as follows:

**Sec. 11-78. Home Rule Municipal Retailers' Occupation Tax and Home Rule Municipal Service Occupation 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 or registered with an agency of this State's government, at retail in this municipality at the rate of 1.0% 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 this municipality in the business of making sales of service, at the rate of 1% of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This "Home Rule Municipal Retailers' Occupation Tax" and this "Home Rule Municipal Service Occupation Tax" may not be imposed on tangible personal property taxed at the rate of 1.0% under the Retailers' Occupation Tax Act and the Service Occupation Tax Act.

The imposition of these home rule taxes is in accordance with and subject to the provisions of Sections 8-11-1 and 8-11-5, respectively, of the Illinois Municipal Code (65 ILCS 5/8-11-1 and 5/8-11-5).

**Sec. 11-79. 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 Division.

#### Section 2

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

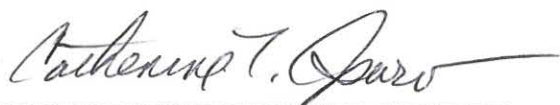
**Section 3**

This ordinance shall be in full force and effect after from and after its passage, approval, and publication in pamphlet form as required by law, provided, however, that of this ordinance shall take effect on the first day of January 2021.

**Section 4**

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 Section 1 of this ordinance.

This ordinance was passed and deposited in the office of the Village Clerk of the Village of Evergreen Park this 21<sup>st</sup> day of September, 2020.



\_\_\_\_\_  
CATHERINE T. APARO, Village Clerk

APPROVED by me this 21<sup>st</sup>  
day of September, 2020.

  
\_\_\_\_\_  
JAMES J. SEXTON, Mayor

I DO HEREBY CERTIFY that this ordinance was, after its passage and approval, published in pamphlet form by authority of the Village of Evergreen Park, in accordance with law, this 21<sup>st</sup> day of September, 2020.



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CATHERINE T. APARO, Village Clerk