County Public Safety/ Public Facilities/Mental Health/Substance Abuse/Transportation/ - SAMPLE

ORDINANCE NO. _____

Special County Occupation Taxes For (choose one: [Public Safety] or [Public Facilities] or [Mental Health] or [Substance Abuse] or [Transportation])

Section 1. Tax imposed. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in this county at the rate of **(insert rate)** 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 county in the business of making sales of service, at the rate of **(insert rate)** of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. These Special County Occupation Taxes For **(choose one: [Public Safety] or [Public Facilities] or [Mental Health] or [Substance Abuse] or [Transportation])** 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 **(choose one: [public safety] or [public facilities] or [mental health] or [substance abuse] or [transportation])** taxes is in accordance with and subject to the provisions of Sections 5-1006.5(a) and 5-1006.5(b), of the Counties Code (55 ILCS 5/5-1006.5(a) and 55 ILCS 5/5-1006.5(b)).

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 County Clerk is hereby directed to file a certified copy of this Ordinance and a certification of the results of the election authorizing the imposition of the tax imposed in Section 1 with the Illinois Department of Revenue on or before **(choose one: [May 1, 20__] or [October 1, 20__])**.

Section 4. Effective date. This Ordinance shall take effect on (i) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding May 1st or (ii) the first day of January next following the adoption and

filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

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.

THE FOLLOWING NOTES ARE NOT PART OF THE ORDINANCE AND SHOULD NOT APPEAR IN THE ADOPTED ORDINANCE, BUT SHOULD BE CONSIDERED WHEN DRAFTING THE ORDINANCE.

DISCLAIMER: This sample document is offered as a service to units of local government to assist them in using a proper format when imposing a tax that the Illinois Department of Revenue is required by law to administer. This sample document does not take the place of legal advice. If you choose to use this sample document, however, and you properly complete and adopt it and file a certified copy of it with the Department, the Department will administer the tax. Please keep in mind that your local government attorney should always be consulted regarding the legality and appropriateness of the legislation that you are considering. He or she can help you modify sample documents, if necessary, to fit your community's specific needs.

Identical rate requirement: Both rates inserted in Section 1 must be the same.

May 1 and October 1 deadlines: This tax may be imposed or discontinued or the tax rate changed at only one of two times each year - January 1 or July 1.

- **October 1 deadline:** To take effect on January 1, an ordinance must be adopted and a certified copy filed with the Illinois Department of Revenue by October 1.
- **May 1 deadline:** To take effect on July 1, an ordinance must be adopted and a certified copy filed with the Illinois Department of Revenue by May 1.

Election results: In addition to filing a certified copy of this Ordinance, the results of the election that authorized the proposition to impose the tax must be certified by the county clerk and filed with the Department of Revenue by the deadlines above. **The ballot question is prescribed by statute at 55 ILCS 5/5-1006.5(a).**