



Village Of Bartonville
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PUBLICATION BY PAMPHLET FORM

TYPE OF DOCUMENT: **ORDINANCE #1844**

ORDINANCE AMENDING HOME RULE SALES TAX

Certification that the above document is hereby published in Pamphlet Form by Authority of the Village Board of Trustees, Peoria County, Illinois, on this date:

February 22, 2021

By: 

Title: Village Clerk, Bartonville



ORDINANCE NO. 1844

ORDINANCE AMENDING HOME RULE SALES TAX

WHEREAS, the Village of Bartonville (the "Village") is a home rule municipality within Article VII, Section 6 of the Illinois Constitution of 1970 and the Village may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1) provides that a home rule municipality may impose a tax 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 the municipality on the gross receipts from these sales made in the course of such business (also known as the "Home Rule Municipal Retailers' Occupation Tax"); and

WHEREAS, the Municipal Code further provides, in Section 8-11-5 (65 ILCS 5/8-11-5), that a home rule municipality may impose a tax upon all persons engaged, in such municipality, in the business of making sales of service at the same rate of tax imposed pursuant to Section 8-11-1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service (also known as the "Home Rule Municipal Service Occupation Tax"); and

WHEREAS, in Ordinance No. 1757, the Village Board imposed a Home Rule Municipal Service Occupation Tax and a Home Rule Municipal Retailers' Occupation Tax, in the amount of one-percent (1.00%); and

WHEREAS, the Board of Trustees of the Village of Bartonville has determined that it is in the best interests of the Village and its citizens to increase the Home Rule Municipal Service Occupation Tax and the Home Rule Municipal Retailers' Occupation Tax (collectively hereinafter referred to as the "Home Rule Tax") by the amount of one-quarter percent (0.25%), so that each of said taxes will be in the amount of one and one-quarter percent (1.25%), and shall be in addition to all other existing sales taxes imposed.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF BARTONVILLE, PEORIA COUNTY, ILLINOIS:

SECTION 1. Home Rule Retailers' Occupation Tax.

A. 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 the Village at the rate of one percent (1.25%) of the gross receipts from such sales made in the course of such business, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1). This tax shall not be imposed on 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 non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

B. Every person engaged in the business of selling tangible personal property at retail in the Village shall file any necessary reports to the Illinois State Department of Revenue, as required by Section 3 of the Retailers' Occupation Tax Act (35 ILCS 120/3).

C. At the time the report required by the preceding paragraph is filed, there shall be paid to the Illinois Department of Revenue the amount of tax hereby imposed on account of the receipts of sales of tangible personal property during the preceding month.

SECTION 2. Home Rule Service Occupation Tax.

A. A tax is hereby imposed upon all persons engaged, in this Village, in the business of making sales of service at the rate of one percent (1.25%) of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to the sale of such services, in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5). This tax shall not be imposed on 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 non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

B. Every serviceman required to account for municipal service occupation tax for the benefit of this Village shall timely file any necessary reports with the Illinois State Department of Revenue, as required by Section 9 of the Service Occupation Tax Act (35 ILCS 115/9).

C. At the time the report required in the preceding paragraph is filed there shall be paid to the Illinois State Department of Revenue the amount of tax imposed herein.

SECTION 3. Filing of Ordinance.

The Village Clerk shall promptly file a certified copy of this Ordinance with the Illinois Department of Revenue after its passage, approval, and publication as may be required by law.

SECTION 4. Intent for Use of Incremental Funds.

This Ordinance raises the rate of the Home Rule Tax by one-quarter percent (0.25%) above the current Home Rule Tax rate (1.00%, as adopted by Ordinance No. 1757). The Village's intent is to utilize one-half of the incremental revenue collected due to the increase equally among the a) Police Department, b) Public Works Department, and c) Fire Department and utilize one-half the incremental revenue collected for a special storm drain fund.

Therefore, approximately .0417% of the total Home Rule Tax collected shall be allocated to each of the Police Department, Public Works Department, and Fire Department, and .125% of the Home Rule Tax collected shall be allocated to a special storm drain fund. Any amounts collected and not used in any fiscal year shall remain dedicated to its designated use and may be used in subsequent fiscal years.

SECTION 5. Intent for Use of Previously Incremented Funds.

Ordinance No. 1757 raised the rate of tax by one-half percent (0.5%) above the prior Home Rule Tax rate. The Village's intent was to utilize one-half of the incremental revenue collected due to that increase equally among the a) Police Department, b) Public Works Department, and c) Fire Department.

The Village intends to continue using that increase for said purposes. As such, .083% of the Home Rule Tax collected shall be allocated to each of the Police Department, Public Works Department, and Fire Department. Any amounts collected and not used in any fiscal year shall remain dedicated to its designated use and may be used in subsequent fiscal years.

SECTION 6. Replacement of Ordinance No. 1757.

This Ordinance is intended to replace Ordinance No. 1757, and upon this Ordinance being effective with the Illinois Department of Revenue, Ordinance No. 1757 shall be of no further force or effect.

SECTION 7. Effective Date.

This Ordinance shall be in full force and effect upon its passage, approval and publication as may be required by law.

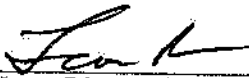
PASSED AND PROVED at a regular meeting of the Board of Trustees of the Village of Bartonville, this 22nd day of February, 2021 and upon roll call, the vote was as follows:

AYES: 5

NAYS: -


ABSENT: 1

Approved by me this 22nd day of February, 2021.



Leon Ricca, Village President
Village of Bartonville, Peoria County, Illinois

ATTEST:



Michelle Carr-Bruce, Village Clerk
Village of Bartonville, Peoria County, Illinois

