

**VILLAGE OF MAPLE PARK
KANE AND DEKALB COUNTIES, ILLINOIS**

ORDINANCE NO. 2018-08

**AN ORDINANCE IMPOSING THE NON-HOME RULE MUNICIPAL
RETAILERS' OCCUPATION TAX AND NON-HOME RULE MUNICIPAL
SERVICE OCCUPATION TAX.**

**ADOPTED BY
THE BOARD OF TRUSTEES
OF THE
VILLAGE OF MAPLE PARK, ILLINOIS**

ORDINANCE NO. 2018-08

AN ORDINANCE IMPOSING NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND SERVICE OCCUPATION TAX

NOW THEREFORE, BE IT ORDAINED by the Board of Trustees for the Village of Maple Park as follows:

1. 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 this municipality at a 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 this municipality in the business of making sales of service, at a 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 non-prescription 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).

2. 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.
3. The Municipal Clerk is hereby directed to file a certified copy of this Ordinance and a certification that the Ordinance received referendum approval with the Illinois Department of Revenue on or before May 1, 2018.
4. This Ordinance shall take place on (i) the first day of July 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.
5. 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.
6. If any section, subsection, clause or phrase of this Ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board of Trustees of the Village of Maple Park hereby declares that it would have passed this Ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences,

clauses and phrases be declared unconstitutional. Nothing in this Ordinance shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or Ordinance hereby repealed in this Ordinance; nor shall any just or legal right or remedy of any character be lost, impaired, or affected by this Ordinance.

7. Any motion, order, resolution, or ordinance in conflict with the terms and provisions of this Ordinance shall be and is, to the extent of such conflict, hereby repealed, superseded and waived.
8. This Ordinance shall be in full force and effect from and after its passage, approval, and publication, as provided by law.

PASSED this 3rd day of April, 2018, pursuant to roll call vote as follows:

AYES: Goucher, Harris, Dalton, Shaver, Dries

NAYS: None

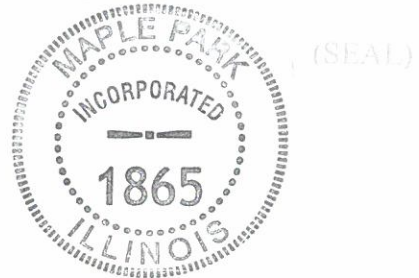
ABSENT: Higgins

APPROVED this 4th day of April, 2018.

Kathleen Curtis
Kathleen Curtis, Village President

ATTEST:

Elizabeth Peerboom
Elizabeth Peerboom, CMC, Village Clerk



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COUNTIES OF DEKALB AND KANE

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CERTIFICATE

I, Elizabeth Peerboom, certify that I am the duly appointed and acting Village Clerk of Maple Park, DeKalb and Kane Counties, Illinois, and as such officer I am the keeper of the records, files and proceedings of the corporate authorities of said municipality.

I further certify that, as of the date hereof, Ordinance 2018-08, adopted by the corporate authorities on the 3rd day of April, 2018, entitled AN ORDINANCE IMPOSING THE NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX, including a cover sheet thereof prepared, and a copy of such Ordinance was posted in Village Hall, commencing on April 5, 2018, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request of the municipal clerk.

IN WITNESS WHEREOF, I have hereunto affixed my official hand and the seal of the municipality this this 4th day of April, 2018.

Elizabeth Peaboom

Elizabeth Peerboom, Village Clerk
Village of Maple Park
Kane and DeKalb Counties, Illinois

