

VILLAGE OF DOWNERS GROVE
COUNCIL ACTION SUMMARY

INITIATED: Village Attorney **DATE:** December 2, 2003
(Name)

RECOMMENDATION FROM: _____ **FILE REF:** _____
(Board or Department)

NATURE OF ACTION:

- Ordinance
- Resolution
- Motion
- Other

STEPS NEEDED TO IMPLEMENT ACTION:

Motion to Adopt "AN ORDINANCE ESTABLISHING PROCEDURES FOR TAX DELINQUENCY", as presented.



SUMMARY OF ITEM:

Adoption of the attached ordinance will establish procedures for the collection of delinquent taxes.

RECORD OF ACTION TAKEN:

ORDINANCE NO. _____

**AN ORDINANCE ESTABLISHING PROCEDURES FOR
TAX DELINQUENCY**

BE IT ORDAINED by the Village Council of the Village of Downers Grove in DuPage County, Illinois, as follows: (Additions are indicated by ~~shading~~/underline; deletions by ~~strikeout~~):

Section 1. That Section 21.1102. is hereby amended to read as follows:

21.1102. Collection of Tax.

(a) Each motor fuel retailer in the Village shall have the duty to collect the motor fuel tax from each purchaser and to pay it over to the Village, along with an accounting therefor, on return forms provided by the Village.

(b) The return and tax payment shall be filed with the Director of Finance on the same filing dates as are established for filing with the Illinois Department of Revenue of the Retailer's Occupational Tax Return Form RR-1-A. The Village, in its discretion, may request from the retailer, a copy of their ST-1 Illinois Department of Revenue Retailer's Occupation Tax Return form. The retailer shall submit said requested form within thirty (30) days of the request. Any failure to supply documentation to substantiate correct payment shall be deemed a violation of this Code.

Section 2. That Section 21.1207. is hereby amended to read as follows:

21.1207. Audit Procedure.

Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this ordinance.

(a) Each notice of audit shall contain the following information:

- (i) the tax;
- (ii) the time period of the audit; and
- (iii) a brief description of the books and records to be made available for the auditor.

(b) Any audit shall be conducted during normal business hours and if the date and time selected by the local tax administrator is not agreeable to the taxpayer, another date and time may be requested by the taxpayer within thirty (30) days after the originally designated audit and during normal business hours.

(c) The taxpayer may request an extension of time to have an audit conducted.

The audit shall be conducted not less than seven (7) days nor more than thirty (30) days from the date the notice is given, unless the taxpayer and the local tax administrator agreed to some other convenient time. In the event taxpayer is unable to comply with the audit on the date in question, the taxpayer may request another date within the thirty (30) days, approved in writing, that is convenient to the taxpayer and the local tax administrator.

(d) Every taxpayer shall keep accurate books and records of the taxpayer's business or activities, including original source documents and books of entry denoting the transactions which had given rise or may have given rise to any tax liability, exemption or deduction. All books shall be kept in the English language and shall be subject to and available for inspection by the Village.

(e) It is the duty and responsibility of every taxpayer to make available its books and records for inspection by the Village. If the taxpayer or tax collector fails to provide the documents necessary for audit within the time provided, the local tax administrator may issue a tax determination and assessment based on the tax administrator's determination of the best estimate of the taxpayer's tax liability.

(f) If an audit determines there has been an overpayment of a locally imposed and administered tax

MFT -Delinquency

as a result of the audit, written notice of the amount of overpayment shall be given to the taxpayer within thirty (30) days of the Village's determination of the amount of overpayment.

(g) In the event a tax payment was submitted to the incorrect local governmental entity, the local tax administrator shall notify the local governmental entity imposing such tax.

(h) In the event that any taxpayer is not compliant with the procedures for payments of taxes pursuant to this Code, the Village may determine that an audit of the books and records is warranted. In this case, the Village may charge the cost of an independent auditor back to the non-compliant taxpayer.

Section 4. That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. That this ordinance shall be in full force and effect from and after its passage and publication in the manner provided by law.

Mayor

Passed:

Published:

Attest: _____
Village Clerk