

**VILLAGE OF DOWNERS GROVE**  
**COUNCIL ACTION SUMMARY**

INITIATED: Dir. of Finance DATE: March 18, 2003  
(Name)

RECOMMENDATION FROM: \_\_\_\_\_ FILE REF: \_\_\_\_\_  
(Board or Department)

**NATURE OF ACTION:**

**STEPS NEEDED TO IMPLEMENT ACTION:**

- Ordinance
- Resolution
- Motion
- Other

Motion to Adopt "AN ORDINANCE ESTABLISHING HOME RULE MUNICIPAL RETAILERS OCCUPATION AND HOME RULE MUNICIPAL SERVICE OCCUPATION TAXES", as presented.

**SUMMARY OF ITEM:**

Adoption of the attached ordinance will establish home rule municipal retailers occupation and home rule municipal service occupation taxes at the rate of one-half of one percent.

**RECORD OF ACTION TAKEN:**

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ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE ESTABLISHING HOME RULE MUNICIPAL RETAILERS OCCUPATION  
AND HOME RULE MUNICIPAL SERVICE OCCUPATION TAXES**

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

SECTION 1. That Chapter 21, Article I of the Downers Grove Municipal Code is hereby  
amended as follows:

**21-100ART. Article I. ~~Municipal~~ Service Occupation Tax**

**21-100SEC. ~~Municipal Service Occupation Tax - Imposed; rate.~~**

A tax is hereby imposed on all persons engaged in the Village in the business of making sales of service at the rate of one percent of the cost price of all tangible personal property transferred by said servicemen, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code. (Ord. No. 909, § 1; Ord. No. 1310, § 1; Ord. No. 1456, § 1.)

**21-101. ~~through 21-199. Reserved~~ Home Rule Municipal Service Occupation Tax - Imposed; rate.**

(a) A tax is hereby imposed upon all persons engaged in the Village of Downers Grove in the business of making sales of service, at the rate of one-half of one percent of the selling price of all tangible personal property transferred by such serviceman, either in the form of tangible personal property or in the form of real estate, as an incident to a sale of service. Such "Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, and syringes and needles used by diabetics.

The imposition of this home rule tax is pursuant to the provisions of Section 8-11-5 of the "Illinois Municipal Code" (65 ILCS 5/8-11-5, as amended).

(b) The tax 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 section.

**21-102. ~~through 21-199. Reserved.~~**

SECTION 2. That Chapter 21, Article II of the Downers Grove Municipal Code is hereby added  
as follows:

**21-200ART. Article II. ~~Municipal~~ Retailers' Occupation Tax**

**21-200SEC. Municipal Retailers' Occupation Tax - Imposed; rate.**

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 the government of the State of Illinois, at retail in the Village at the rate of one percent of the gross receipts from such sales made in the course of such business while this Chapter is in effect, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code. (Ord. No. 1234, § 1; Ord. No. 1457, § 1.)

**21-201. through 21-299. Reserved Home Rule Municipal 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 the State of Illinois at retail in the Village of Downers Grove, at the rate of one-half of one percent of the gross receipts from such sales made in the course of such business while this ordinance is in effect. Such "Home Rule Municipal Retailers Occupation Tax" shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, and syringes and needles used by diabetics.

The imposition of this home rule tax is pursuant to the provisions of Section 8-11-1 of the "Illinois Municipal Code" (65 ILCS 5/8-11-1, as amended).

(b) The tax 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 section.

**21-202. through 21-299.**

SECTION 3. That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. 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

[tax1-2]