ORDINANCE NO. 67-10

AN ORDINANCE ESTABLISHING AND INCREASING THE RATE OF MUNICIPAL TAX OF MAKING SALES OF SERVICES IN ACCORDANCE WITH THE PROVISIONS OF SECTION 8-11-5 OF THE ILLINOIS MUNICIPAL CODE.

FOR THAT WHEREAS there has been adopted by the State of Illinois permitting cities and municipalities to increase municipal occupation service tax from one-half of one per cent to three-fourths of one per cent, and,

FOR THAT WHEREAS the President and Board of Trustees have deemed it necessary to make such an increase as permitted by law, and, for the best public interest and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF CHATHAM, ILLINOIS, 'THAT:

<u>Section 1.</u> A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service at the rate of three-quarters of one per cent 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.

Section 2. Every supplier or serviceman required to account for Municipal Service Occupation Tax for the benefit of this municipality shall file, on or before the last day of each calendar month, the seport to the State Department of Revenue required by Section Nine of the Service Occupation Tax Act.

Section 3. At the time such report is filed, there shall be

paid to the State Department of Revenue the amount of tax hereby imposed.

<u>Section 4.</u> The Village Clerk is hereby directed to transmit to the State Department of Revenue a certified copy of this Ordinance not later than five (5) days after the effective date of this Ordinance.

Section 5. This Ordinance shall be published within ten (10) days of its enactment as provided in Section 1-2-4 of the Illinois Municipal Code and shall be effective from and after the first day of the calendar month next following the expiration of the ten (10) day publication period.

Section 6. Any Ordinance that may have been passed prior to the date hereof, relating to Section 8-11-5 of the Illinois Municipal Code, is hereby repealed effective August 1, 1967.

This Ordinance shall take effect on the first day of August, 1967.

PASSED: July 20, A. D. 1967. APPROVED: July 20, A. D. 1967. PUBLISHED: July 28, A. D. 1967.

nam

ATTEST s le