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AN ORDINANCE

Amending Title 3, Chapter 5 of the  
City Code Relating to Home Rule  
Retailers' and Service Occupation Taxes

WHEREAS, the City of Evanston is a home rule municipality as defined by Article VII of the Illinois Constitution; and

WHEREAS, Sections 5/8-11-1 and 5/8-11-5 of 65 Illinois Compiled Statutes provide for imposition of municipal retailers' and service occupation taxes, respectively, by home rule municipalities; and

WHEREAS, the City Council, after public hearing duly held, has determined that a one quarter of one percent (1/4%) tax be imposed in accordance with the aforesaid statutory provisions,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EVANSTON:

SECTION 1: That existing section 3-2-7 of Title 3, Chapter 5, of the Evanston City Code of 1979, as amended, is renumbered as section 3-2-8, with subsequent sections and textual references renumbered appropriately.

SECTION 2: That a new section 3-2-7 is enacted, reading as follows:

3-2-7: HOME RULE MUNICIPAL RETAILER'S AND SERVICE OCCUPATION  
TAX EXEMPTING CERTAIN FOOD AND DRUGS.

- (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 this municipality at a rate of one-quarter of one percent (1/4%) 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 the rate of one quarter of one per cent (1/4%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. Such "Home Rule Municipal Retailers' Occupational Tax" and the "Home Rule Municipal Service Occupation Tax" shall not be applicable on 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, syringes and needles used by diabetics.

The imposition of these home rule taxes is in accordance with the provisions of sections 5/8-11-1 and 5/8-11-5 of 65 Illinois Compiled Statutes, respectively, as amended.

- (B) 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.

SECTION 3: The City Clerk is hereby directed to file a certified copy of this ordinance on or before the first day of October, 1993 with the Illinois Department of Revenue.

SECTION 4: This ordinance shall take effect on the first day of January, 1994, following the adoption and filing of this ordinance with the Department of Revenue.

SECTION 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 6: This ordinance shall be in full force and effect from and after its passage, approval and publication in the manner provided by law.

Introduced: August 9, 1993

Adopted: September 27<sup>th</sup>, 1993

Approved: September 27, 1993

Lorraine H. Norton  
Mayor

ATTEST:

Lester Davis  
City Clerk

Approved as to form:

[Signature]  
Corporation Counsel

