

6/4/98

65-0-98

AN ORDINANCE

Amending Ordinance 19-0-98 Relating to
Home Rule Retailers' and Service Occupation Taxes

WHEREAS, on March 9, 1998, the Evanston City Council adopted Ordinance 19-0-98 increasing the Home Rule Retailers' and Service Occupation Taxes (Sales Tax); and

WHEREAS, pursuant to the then existing Illinois Law, Section 5/8-11-1 of Chapter 65 of the Illinois Compiled Statutes, a certified copy of the ordinance increasing the Sales Tax was to be filed with the Department of Revenue no later than October 1, 1998 in order that the Sales Tax be effective on January 1, 1999; and

WHEREAS, the City of Evanston did timely file a certified copy of Ordinance 19-0-98 with the Department of Revenue; and

WHEREAS, pursuant to Section 5/8-11-1 of Chapter 65 of the Illinois Compiled Statutes and Ordinance 19-0-98, the effective date of the increase in the Sales Tax was January 1, 1999; and

WHEREAS, the Illinois General Assembly on May 22, 1998 passed Senate Bill 1565; and

WHEREAS, Senate Bill 1565 amends the current state statute to allow for collection of the Sales Tax beginning July 1, 1998 provided the Home Rule Sales Tax Ordinance was filed prior to April 1, 1998; and

WHEREAS, it is anticipated that the Governor of Illinois will sign Senate Bill 1565 within the next 60 days; and

WHEREAS, the purpose of Ordinance 19-0-98 was to obtain the collection of the increased Sales Taxes as soon as legally possible; and

WHEREAS, the recent actions of the Illinois General Assembly provide for an earlier collection of the increased sales taxes (July 1, 1998 from January 1, 1999); and

WHEREAS, the City of Evanston has complied with the provisions of Senate Bill 1565; and

WHEREAS, the earlier collection of the increased Sales Tax revenues is in the best interests of the City of Evanston; and

WHEREAS, in order to effect this earlier collection of the increased Sales Tax, the effective date of Ordinance 19-0-98 must be consistent with the aforesaid actions of the Illinois General Assembly; and

WHEREAS, representatives of the Illinois Department of Revenue have advised the City that an amendment of Ordinance 19-0-98 to provide for the July 1, 1998 imposition and collection of the increased Sales Tax is necessary; and

WHEREAS, it is the purpose and intent of this ordinance to relate back to and amend ordinance 19-0-98 as if the amendments were in place at the time of adoption of Ordinance 19-0-98 on March 9, 1998; and

WHEREAS, the City of Evanston desires to commence collecting the increase in Sales Tax pursuant to Ordinance 19-0-98 at the earliest possible date,

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

SECTION 1: That Section 4 of Ordinance 19-0-98 is hereby amended to
read as follows:

That this ordinance shall take effect on July 1, 1998 or as soon as the
collection of said tax increase is permitted under the relevant Illinois
Statute.

SECTION 2: That all ordinances or parts of ordinances in conflict
herewith are hereby repealed.

SECTION 3: .That this ordinance shall be in full force and effect from and
after its passage, approval, and publication in the manner provided by law.

Introduced: June 8, 1998

Adopted: June 8, 1998

Approved: June 12, 1998

Lorraine H. Norton
Mayor

ATTEST:

Mary J. Morris
City Clerk

Approved as to form:

[Signature]
Corporation Counsel

