

2/21/01

29-O-01

**AN ORDINANCE**

**Amending Title 3, Chapter 2 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, has determined that a one quarter of one percent (1/4%) increase in the existing home rule tax rate of three quarters of one percent (3/4%) is in the public interest,

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

**SECTION 1:** That Section 3-2-7 of the Evanston City Code, 1979, as amended, is further amended to read 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 percent (1.00%) 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 per cent (1.00%) 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 2:** That the City Clerk is hereby directed to file a certified copy of this ordinance on or before the first day of April, 2001 with the Illinois Department of Revenue.

**SECTION 3:** That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 4:** That this Ordinance shall take effect on the first day of July, 2001 following the adoption and filing of this ordinance with the Illinois Department of Revenue

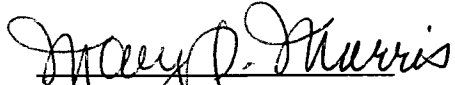
Introduced: February 26, 2001

Adopted: March 12, 2001

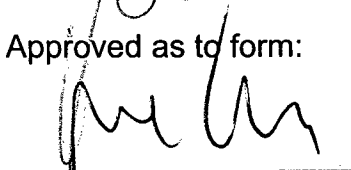
Approved: March 12, 2001

Lorraine H. Norton  
Mayor

ATTEST:

  
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City Clerk

Approved as to form:

  
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Corporation Counsel