

22-0-05

AN ORDINANCE

Amending Section 3-2-14-2(A) of the City Code of the City of Evanston, Increasing the Cigarette Tax

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

SECTION 1: That Section 3-12-14-2(A) of the City Code of the City of Evanston of 1979, as amended, is hereby further amended by deleting said section in its entirety and substituting in lieu thereof the following new section:

3-2-14-2: **TAX IMPOSED:**

- (A) A tax at the rate of sixteen-tenths cent per cigarette (\$0.32/pack of twenty cigarettes) is hereby imposed upon all cigarettes possessed for sale and upon the use of all cigarettes within the City. The ultimate incidence of and liability for payment of said tax is to be borne by the consumer of said cigarettes. The tax herein levied shall be in addition to any and all other taxes.

SECTION 2: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.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: February 28, 2005

Adopted: February 28, 2005

Approved: March 4, 2005

Lorraine H. Morton
Lorraine H. Morton, Mayor

Attest:

Mary J. Morris
City Clerk

Approved as to form:

[Signature]
Corporation Counsel

