

Effective date: March 12, 2008

2/5/08

33-O-08

AN ORDINANCE

**Amending Section 3-2-17-2 of the Evanston City Code,
"Tax Imposed (Motor Fuel Tax)"**

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

SECTION 1: That Section 3-2-17-2 of the Evanston City Code of 1979, as amended, is hereby further amended to read as follows:

3-2-17-2: TAX IMPOSED:

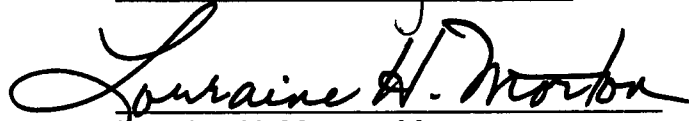
A tax is hereby imposed on the retail sale of motor fuel in the City at the rate of three cents (\$0.03) per gallon. Such tax is to be paid by the purchaser, and nothing in this Section shall be construed to impose the tax upon the occupation of selling motor fuel. The ultimate incidence of and liability for payment of said tax shall be borne by the purchaser. It shall be deemed a violation of this Section for a seller of motor fuel at retail to fail to add the tax imposed herein to the sale price of motor fuel or to otherwise absorb such tax. The tax shall be in addition to any and all other taxes.

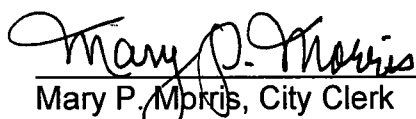
SECTION 2: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

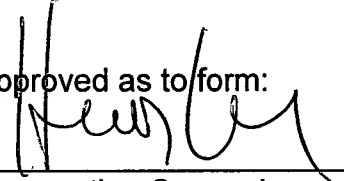
SECTION 3: That if any provision of this Ordinance 33-O-08 or application thereof to any person or circumstance is held unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance 33-O-08 that can be given effect without the invalid application or provision, and each invalid application of this Ordinance is severable.

SECTION 4: 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 11, 2008 Approved:
Adopted: February 25, 2008 February 27, 2008


Lorraine H. Morton, Mayor

Attest:

Mary P. Morris, City Clerk

Approved as to form:

Corporation Counsel