

Effective date: March 26, 2009

2/12/2009

**18-O-09**

**AN ORDINANCE**

**Amending Subsection 3-2-14-2 (A) of the City Code,  
Cigarette Tax: "Tax Imposed"**

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

**SECTION 1:** That Subsection 3-2-14-2 (A) of the Evanston City  
Code of 1979, as amended, is hereby further amended to read as follows:

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

**(A)** A tax at the rate of sixty cents (\$0.60) per pack of twenty (20) 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**SECTION 2:** That all ordinances or parts of ordinances in conflict herewith are hereby repealed.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 if any provision of this ordinance 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 that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this ordinance is severable.

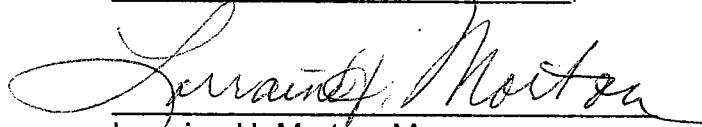
**SECTION 4:** That this ordinance shall be in full force and effect from and after its passage, approval and publication in the manner provided by law.

Introduced: February 23, 2009


Approved:

Adopted: March 9, 2009

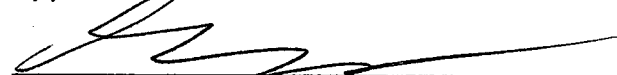
March 12, 2009

  
Lorraine H. Morton, Mayor

Attest:

  
Rodney Greene, City Clerk

Approved as to form:

  
Elke B. Tober-Purze, Interim  
First Assistant Corporation Counsel