

Effective Date: December 17, 2010

10/26/10

80-O-10**AN ORDINANCE****Amending Section 3-2-17-2 of the Evanston City Code,
"Tax Imposed (Motor Fuel Tax)"**

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

SECTION 1: That Sub-Section 2, "Tax Imposed", of Title 3, "Business Regulations", Chapter 2, "Municipal Occupation Taxes", Section 17, "Motor Fuel Tax", 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 four cents (\$0.04) 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SECTION 2: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.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 80-O-10 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 80-O-10 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: November 8, 2010


Approved:

Adopted: November 22, 2010

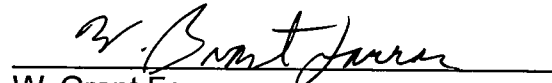
December 3, 2010


Elizabeth Tisdahl, Mayor

Attest:


Rodney Greene, City Clerk

Approved as to form:


W. Grant Farrar
Corporation Counsel