

**143-O-17**

**AN ORDINANCE**

**Increasing the Motor Fuel Tax Rate Contained in Title 3 “Business Regulations”, Section 2 “Municipal Occupation Tax”**

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

**SECTION 1:** Amending Title 3 “Business Regulations”, Section 2 “Municipal Occupation Tax” to increase the Motor Fuel Tax Rate contained in Subsection 3-2-16-2 “Tax Imposed” within the Evanston City Code of 2012, as amended (“City Code”), is hereby amended to read as follows:

**3-2-16-2. - TAX IMPOSED.**

A tax is hereby imposed on the retail sale of motor fuel in the City at the rate of five cents (\$0.05) 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**SECTION 2:** All ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 3:** This ordinance shall be in full force and effect on January 1, 2018.

**SECTION 4:** 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.

Introduced: December 11, 2017

Adopted: December 11, 2017

Approved:

December 20, 2017


  
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Stephen H. Hagerity, Mayor

Attest:



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Devon Reid, City Clerk

Approved as to form:

  
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~~W. Grant Farrar, Corporation Counsel~~  
Deputy City Attorney.