
THE VILLAGE OF ROBBINS
COOK COUNTY, ILLINOIS

ORDINANCE

No. 10-25-22

**AN ORDINANCE AMENDING CHAPTER 18, ARTICLE II, SECTION 18-26 AND ARTICLE III, SECTION 18-41, OF THE CODE OF THE VILLAGE OF ROBBINS
AMENDING THE MUNICIPAL SERVICE OCCUPATION AND MUNICIPAL RETAILER'S OCCUPATION
TAX**

DARREN E. BRYANT, MAYOR
SHARON S. DYSON, VILLAGE CLERK

GEORGE BREWTON
DAVID R. DYSON
TIFFANY S. ROBINSON
GREGORY N. JACKSON
MICHAEL D. COLLIER SR.
ERNEST MAXEY JR.
Board of Trustees

PASSED AND APPROVED BY THE MAYOR AND BOARD OF TRUSTEES

THIS 25th DAY OF October, 2022

ORDINANCE NO. 10-25-22

AN ORDINANCE AMENDING CHAPTER 18, ARTICLE II, SECTION 18-26 AND ARTICLE III, SECTION 18-41, OF THE CODE OF THE VILLAGE OF ROBBINS

WHEREAS, the Village of Robbins is a home rule unit of government pursuant to Article VII, Section 6 of the 1970 Constitution of the State of Illinois, and as such may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, 65 ILCS 5/8-11-1, the Home Rule Municipal Retailers' Occupation Tax Act provides that "[t]he corporate authorities of a home rule municipality may impose a tax upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the municipality on the gross receipts from these sales made in the course of such business."

WHEREAS, 65 ILCS 5/8-11-5, the Home Rule Municipal Service Occupation Tax Act provides that "[t]he corporate authorities of a home rule municipality may impose a tax upon all persons engaged, in such municipality, in the business of making sales of service at the same rate of tax imposed pursuant to Section 8-11-1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service."

WHEREAS, the Corporate Authorities of the Village of Robbins seeks to increase the Village's Home Rule Municipal Retailer's and Municipal Service Occupations Tax Acts; and

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Robbins, Cook County, Illinois, by and through its Home Rule Powers, as follows:

Section 1: That the above recitals are incorporated herein and made a part hereof, as set forth in their entirety.

Section 2: Section 18-26 of the Code of Ordinances of the Village of Robbins, Illinois is hereby amended by adding the underlined language and deleting the language ~~stricken~~ as follows:

Sec. 18-26. Home Rule Sales and Service Tax

-Section 1. Tax imposed. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in this municipality at the rate of one and one half percent (1.5%) of the gross receipts from such sales made in the course of such business while this Ordinance is in effect; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of (insert rate) of the selling price of all tangible

personal property transferred by such serviceman as an incident to a sale of service. This "Home Rule Municipal Retailers' Occupation Tax" and this "Home Rule Municipal Service Occupation Tax" may not be imposed on tangible personal property taxed at the rate of 1.0% under the Retailers' Occupation Tax Act and the Service Occupation Tax Act.

The imposition of these home rule taxes is in accordance with and subject to the provisions of Sections 8-11-1 and 8-11-5, respectively, of the Illinois Municipal Code (65 ILCS 5/8-11-1 and 5/8-11-5).

Section 2. Illinois Department of Revenue to administer. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 3. Clerk to file Ordinance with Illinois Department of Revenue. The Municipal Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before November 1, 2022.

Section 4. Effective date. This Ordinance shall take effect on the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding November 1, 2022.

Section 5. Repeal of conflicting provisions. All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

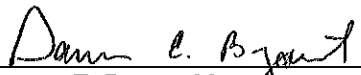
Section 3: Section 18-41 of the Code of Ordinances of the Village of Robbins, Illinois is hereby amended as follows:

Section 5: This ordinance shall be in full force and effect on October 25, 2022 after its publication in pamphlet form.

ADOPTED this 25th day of October, 2022, pursuant to a roll call vote as follows:

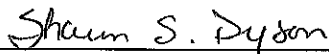
	AYES	NAYS	ABSENT	ABSTAIN
George Brewton	x			
David R. Dyson	x			
Tiffany S. Robinson	x			
Gregory N. Jackson	x			
Michael D. Collier Sr.	x			
Ernest Maxey Jr.	x			
Mayor Darren Bryant				
Total	6	0	0	0

PASSED AND APPROVED on this 25th day of October, 2022.



Darren E. Bryant, Mayor

ATTEST:



Sharon S. Dyson, Village Clerk