
THE VILLAGE OF ROBBINS

COOK COUNTY, ILLINOIS

ORDINANCE

No. 10-25-22 A

AN ORDINANCE AMENDING CHAPTER 12, LICENSES, PERMITS, AND MISCELLANEOUS BUSINESS REGULATIONS, ARTICLE VII, TELECOMMUNICATIONS INFRASTRUCTURE MAINTENANCE FEE

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 A__

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 636/5-1, the Simplified Municipal Telecommunications Act provides that "[t]he corporate authorities of any municipality in this State may tax any and all of the following acts or privileges: (a) The act or privilege of originating in such municipality or receiving in such municipality intrastate telecommunications by a person...[and] (b) The act or privilege of originating in such municipality or receiving in such municipality interstate telecommunications by a person.

WHEREAS, the Corporate Authorities of the Village of Robbins seeks to increase the Village's Simplified Municipal Telecommunications Tax; 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 12-304 of the Code of Ordinances of the Village of Robbins, Illinois is hereby amended by adding the underlined language and deleting the language - as follows:

Sec. 12-304. Collection, enforcement and administration.

(a) Tax Imposed

The act or privilege of originating in Robbins or receiving in Robbins intrastate and/or interstate telecommunications by a person at a rate not to exceed six percent (6.0%) of the gross charge for such purchased at retail from a retailer by such person. However, such tax is not imposed on such act or privilege to the extent such act or privilege may not, under the constitution and statutes of the United States, be made the subject to taxation by municipalities in Illinois.

To prevent actual multi-state taxation of the act or privilege that is subject to taxation under this Subsection, any taxpayer, upon proof that the taxpayer has paid a tax in another state on such event, shall be allowed a credit against any tax enacted pursuant to an ordinance authorized by this Subsection to the extent of the amount of such tax properly due and paid in such other state which was not previously allowed as a credit against any other state or local tax in this State.


(b) The tax authorized by this Section must be collected from the taxpayer by a retailer maintaining a place of business in this State and making or effectuating the sale at retail and must be remitted by such retailers to the Village on or before the last day of every month. Any tax required to be collected pursuant to this Section and any such tax collected by such retailer will constitute a debt owed by the retailer to the Village. Retailers must collect the tax from the taxpayer by adding the tax to the gross charge for the act or privilege of originating or receiving telecommunications when sold for use in the manner prescribed by the Village. The tax authorized by this Section will constitute a debt of the purchaser to the retailer who provides such taxable services until paid and, if unpaid, is recoverable at law in the same manner as the original charge for such taxable services. If the retailer fails to collect the tax from the taxpayer, then the taxpayer will be required to pay the tax directly to the Village in the manner provided by the Village.

Section 3: This ordinance shall be in full force and effect on October 25, 2022, after its publication in pamphlet form.

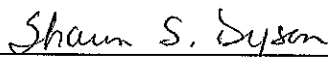
ADOPTED this 25th day of October, 2022, pursuant to a roll call vote as follows:

	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 E. 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