

UTILITY TAX ORDINANCE AS AMENDED

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF URBANA, ILLINOIS, that:

SECTION 1. A tax in the municipality of the City of Urbana, Illinois, for the municipal fiscal years from May 1, 1966, continuously on, is imposed on all persons engaged in the following occupations or privileges:

a. Persons engaged in the business of transmitting messages by means of electricity, at the rate of 2% of the gross receipts from such business originating within the corporate limits of the City of Urbana, Illinois. Notwithstanding this provision, the rate of tax shall be 3% from April 30, 1968, to May 1st, 1969.

b. Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the City of Urbana, Illinois, and not for resale, at the rate of 2% of the gross receipts therefrom. Notwithstanding this provision, the rate of tax shall be 3% from April 30, 1968, to May 1st, 1969.

c. Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the City of Urbana, Illinois, and not for resale, at the rate of 2% of the gross receipts therefrom. Notwithstanding this provision, the rate of tax shall be 3% from April 30, 1968, to May 1st, 1969.

d. Persons engaged in the business of distributing, supplying, furnishing, or selling water for use or consumption within the corporate limits of the City of Urbana, Illinois, and not for resale, at the rate of 2% of the gross receipts therefrom. Notwithstanding this provision, the rate of tax shall be 3% from April 30, 1968, to May 1st, 1969.

SECTION 2. No tax is imposed by this ordinance with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the constitution and statutes of the United States, be made subject to taxation by this State or any political subdivision thereof, nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling gas, water, or electricity, or engaged in the business of transmitting messages be subject to taxation under the provisions of this ordinance for such transactions as are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 23-111 of the "Revised Cities and Villages Act," approved August 15, 1941, as amended.

SECTION 3. Such tax shall be in addition to the payment of money, or value of products or services furnished to this municipality by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayers' business.

SECTION 4. For the purposes of this Ordinance the following definitions shall apply:

a. "Gross Receipts" means the consideration received for the transmission of messages, or for distributing, supplying, furnishing or selling gas, electricity or water for use or consumption and not for resale, as the case may be; and for all services rendered in connection therewith valued in money whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expenses whatsoever.



b. "Transmitting messages," in addition to the usual and popular meaning of person to person communication, shall include the furnishing, for a consideration, of services or facilities (whether owned or leased), or both, to persons in connection with the transmission of messages where such persons do not, in turn, receive any consideration in connection therewith, but shall not include such furnishing of services or facilities to persons for the transmission of messages to the extent that any such services or facilities for the transmission of messages are furnished for a consideration, by such persons to other persons, for the transmission of messages.

c. "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation or political subdivision of this State, or a receiver, trustee, conservator, or other representative appointed by order of any court.

SECTION 5. This ordinance shall take effect after publication and the tax provided for herein shall be based on the gross receipts as herein defined actually paid to the taxpayer for services on and after the 1st day of May, 1968.

SECTION 6. On or before the last day of June, 1968, each taxpayer shall make a return to the City Clerk for the months of March, April and May, 1968, stating:

1. His or its name;
2. His or its principal place of business;
3. His or its gross receipts during that month upon the basis of which the tax is imposed;
4. Amount of tax;
5. Such other reasonable and related information as the corporate authorities may require.

On or before the last day of every third month thereafter, each taxpayer shall make a like return to the City Clerk for a corresponding three months period.

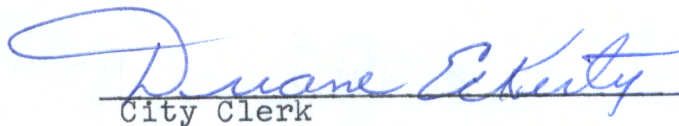
The taxpayer making the return herein provided for shall, at the time of making such return, pay to the City Clerk, the amount of tax herein imposed; provided that in connection with any return the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable gross receipts.

SECTION 7. If it shall appear that an amount of tax has been paid which was not due under the provisions of this ordinance, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this ordinance from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefor shall be so credited.

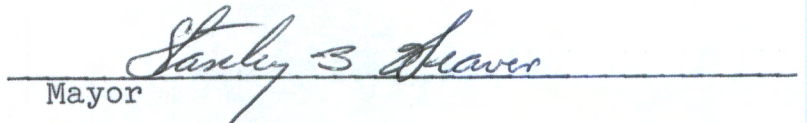


SECTION 8. Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this ordinance is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than one hundred (100) dollars nor more than two hundred (200) dollars, and in addition shall be liable in a civil action for the amount of tax due.

ADOPTED by the City Council of the City of Urbana, Illinois  
this 15th day of April, 1968.

  
\_\_\_\_\_  
City Clerk

APPROVED by the Mayor this 15th day of April, 1968.

  
\_\_\_\_\_  
Mayor

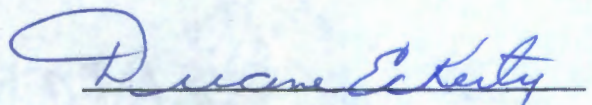


STATE OF ILLINOIS        }  
CITY OF URBANA            }   SS.

I, DUANE ECKERTY, City Clerk of the City of Urbana, Illinois, and keeper of the records, files and seal of said City, do hereby certify that the foregoing is a true and exact copy of an ordinance entitled, "Utility Tax Ordinance As Amended", adopted by a majority roll call vote of the City Council of the City of Urbana, Illinois, on the 15th day of April, 1968, as shown in the records and files in my office remaining; there being present and voting in favor of said ordinance were: Aldermen Russell Beaumont, Gerald D. Brighton, Lloyd Carter, Jr., Gene S. Gilmore, Verne N. Hoag, J. F. Homfeld, Robert V. Johnson, Wilbur R. Jones, Hiram Paley, Mark W. Reinhardt, Donald H. Skadden and Frederic L. Walden--12. Alderman Jeanne-Marie Wyld voted "No"--1. Absent and not voting was Alderman Robert A. Shurts--1.

That said ordinance was approved by the Mayor on the 15th day of April, 1968, as appears in the records and files in my office remaining.

Given under my hand and seal of said City of Urbana, Illinois, this 26th day of April, 1968.



CITY CLERK