

ORDINANCE NO. 8485-82

AN ORDINANCE
AMENDING CHAPTER 22 OF THE CODE OF ORDINANCES
TO ESTABLISH A TAX ON THE PRIVILEGE OF PURCHASING PREPARED
FOOD FOR IMMEDIATE CONSUMPTION AND CERTAIN ALCOHOLIC LIQUOR

WHEREAS, it is the intention of the City to impose a privilege tax on purchasers of prepared food for immediate consumption and certain alcoholic liquor in order to fund the General Fund; and

WHEREAS, the City is a home rule municipality and is hereby exercising its powers under the 1970 Constitution of the State of Illinois.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF URBANA, ILLINOIS, as follows:

Section 1. That Chapter 22, entitled "Taxation" of the Code of Ordinances, City of Urbana, Illinois, be and the same is hereby amended by adding a new Article VII thereto, such Article VII to be entitled and to provide as follows:

ARTICLE VII. PRIVILEGE TAX ON PURCHASE OF PREPARED
FOOD FOR IMMEDIATE CONSUMPTION AND CERTAIN ALCOHOLIC LIQUOR

Sec. 22-90. Definitions. As used in this Article, unless the context otherwise requires:

(a) "Alcoholic liquor" means any alcohol, spirits, wine or beer, and every liquid or solid containing more than one-half percent (.5%) by volume of alcohol, spirits, wine or beer, and capable of being consumed as a beverage by a human being, except medicines or drugs.

(b) "Prepared food for immediate consumption" means any solid, semi-solid, powder, liquid or item used or intended to be used primarily for human internal consumption and for nourishment of the human body, which is capable of consumption without further preparation, except alcoholic liquor. The term shall include and be limited to:

(1) food purchased at establishments where facilities are provided for on-premise consumption, but such term shall not include food purchased from other areas of any such establishment where such facilities provided for on-premise consumption utilize a separate means of collecting receipts for such food purchased for immediate on-premise consumption and are physically separated from such other areas;

(2) food purchased from concession stands, snack shops and other establishments which sell food primarily (more than 50%) in individually sized servings (such as ice cream cones, candy bars and individually served sandwiches) for immediate on-premise or off-premise consumption;

(3) food purchased from vending machines; and

(4) food which is purchased hot or is otherwise purchased prepared, such as from catering establishments, for immediate on-premise or off-premise consumption.

(c) "Person" means any individual, firm, partnership or corporation, representative or entity.

(d) "Retailer" means any person or persons having a sufficient proprietary interest in conducting a business which sells prepared food for immediate consumption or alcoholic liquor so as to entitle such person to all or part of the net receipts from the sale thereof.

Sec. 22-91. Tax.

(a) A tax, in addition to all other taxes, is hereby levied and imposed upon the privilege of purchasing prepared food for immediate consumption or alcoholic liquor at the rate of one-half of one percent (.5%) of the purchase price, exclusive of any other tax, charged for such food or alcoholic liquor;

(b) No such tax shall be levied or imposed upon purchasers for the privilege of purchasing:

(1) prepared food for immediate consumption purchased at employee cafeterias by employees and guests of employees of such place of employment;

(2) prepared food for immediate consumption purchased at school lunchrooms by students, teachers, and staff of such school;

(3) prepared food for immediate consumption purchased at premises or operations of not-for-profit, religious, or governmental corporations who serve such food on an occasional and irregular basis;

(4) prepared food for immediate consumption purchased at hospitals by patients or at residential care facilities by residents thereof; and

(5) alcoholic liquor purchased in original packages not reasonably expected or intended for immediate on-premise consumption.

(c) The ultimate incidence of and liability for payment of such tax shall be borne by the purchaser of taxable prepared food for immediate consumption or alcoholic liquor.

(d) Any and all revenues resulting from the imposition and collection of the tax under this Article VII shall be allocated to the General Fund.

Sec. 22-92. Retailer as Collector.

All retailers shall jointly and severally have the duty to collect, and shall collect and account for said tax from each purchaser at the time that the consideration for such purchase is paid. Any such retailer shall be the trustee for the City in the collection and remittance of said taxes.

Sec. 22-93. Records.

All retailers shall cause complete and accurate books, records and accounts, showing the gross receipts for sales of prepared food for immediate consumption and alcoholic liquor and the taxes collected each day, which shall be made available in the City for examination by the City upon reasonable notice and during customary business hours.

Sec. 22-94. Monthly Return; Remittance.

All retailers shall remit to the City all taxes collected. A sworn monthly return shall be filed with the City Comptroller by all retailers in the City on forms prescribed by the City Comptroller showing all receipts from taxable purchases of prepared food for immediate consumption and alcoholic liquor and the tax collected therewith, which return shall be filed before the last day of the calendar month next succeeding the month for which the return is made and shall be accompanied by remittance of all taxes due and owing for the month covered by said return.

Sec. 22-95. Penalty for Failure to Remit.

If for any reason any tax is not remitted to the City when due, a penalty at the rate of two percent (2%) per thirty-day period, or portion thereof, from the day of delinquency, shall be added thereto and paid by the retailer.

Sec. 22-96. Improper Collection.

If any retailer collects an amount upon a sale not subject to the tax imposed hereby but which amount is purported to be the collection of said tax, or if a retailer collects an amount upon a sale greater than the amount of the tax so imposed thereon and does not for any reason refund the same to the purchaser who paid the same before filing the return for the

period in which such occurred, said retailer shall account for and remit those amounts to the City along with the tax properly collected.

Sec. 22-97. Failure to Remit; Licensing.

Payment, collection or remittance of said tax may be enforced by action in any court of competent jurisdiction and failure to collect, account for, remit or pay over said tax shall be cause for revocation of any City license of such retailer or applicable to the premises thereof, in addition to any other penalty provided in this Ordinance.

Sec. 22-98. Penalty.

Any person purchasing prepared food for immediate consumption or alcoholic liquor subject to said tax or any retailer within the City failing or omitting to pay or remit any portion of said tax when due, or failing or omitting to collect, or to account for, or to pay over any portion of said tax, shall, in addition to any other payment or penalty provided herein or elsewhere by law or ordinance, upon conviction be fined not less than Fifty Dollars (\$50.00) nor more than Five Hundred Dollars (\$500.00). Each separate day of such failure to pay or remit, or comply shall be considered a separate offense.

Section 2. That this Ordinance and every word, phrase, sentence or section thereof shall be considered severable; and the invalidity of any word, phrase, sentence or section shall not effect the validity of any other portion of this Ordinance.

Section 3. That this Ordinance shall be in full force and effect on and after August 1, 1985.

Section 4. That the City Comptroller be and the same is hereby authorized and directed to send a copy of this Ordinance to all licensed food service establishments and liquor licensees in the City.

This Ordinance is hereby passed by the affirmative vote, the "ayes" and "nays" being called, of a majority of the members of the Council of the City of Urbana, Illinois, at a regular meeting of said Council.

PASSED by the City Council this 20th day of May 1985.

Ruth S. Brookens
Ruth S. Brookens, City Clerk

Nelora K. Koepfel, Deputy Clerk

APPROVED by the Mayor this 28th day of May,
1985.

Jeffrey T. Markland
Jeffrey T. Markland, Mayor

CERTIFICATION OF PUBLICATION

I, RUTH S. BROOKENS, City Clerk, City of Urbana,
Illinois, do herewith certify that I caused the above Ordinance
to be duly published in pamphlet form and in the Champaign-
Urbana News-Gazette on the 5th day of June, 1985.

Ruth S. Brookens
Ruth S. Brookens, City Clerk



AN ORDINANCE
AMENDING CHAPTER 22 OF THE
CODE OF ORDINANCES
TO ESTABLISH A TAX ON THE
PRIVILEGE OF PURCHASING
PREPARED FOOD FOR IMMEDIATE
CONSUMPTION AND CERTAIN
ALCOHOLIC LIQUOR

WHEREAS, it is the intention of
the City to impose a privilege tax
on purchasers of prepared food
for immediate consumption and
certain alcoholic liquor in order to
fund the General Fund; and

WHEREAS, the City is a home rule
municipality and is hereby exercis-
ing its powers under the 1970
Constitution of the State of Illinois.

NOW, THEREFORE, BE IT
ORDAINED BY THE CITY COUNCIL
OF THE CITY OF URBANA,
ILLINOIS, as follows:

Section 1. That Chapter 22,
entitled "Taxation" of the Code of
Ordinances, City of Urbana, Illinois,
be and the same is hereby amend-
ed by adding a new Article VII
thereto, such Article VII to be
entitled and to provide as follows:

ARTICLE VII. PRIVILEGE TAX ON
PURCHASE OF PREPARED FOOD
FOR IMMEDIATE CONSUMPTION
AND CERTAIN ALCOHOLIC LI-
QUOR

Sec. 22-90. Definitions: As used in
this Article, unless the context
otherwise requires:

(a) "Alcoholic liquor" means any
alcohol, spirits, wine or beer, and
every liquid or solid containing
more than one-half percent (.5%)
by volume of alcohol, spirits, wine
or beer, and capable of being con-
sumed as a beverage by a human
being, except medicines or drugs.

(b) "Prepared food for immediate
consumption" means any solid,
semi-solid, powder, liquid or
item used or intended to be used
primarily for human internal con-
sumption and for nourishment of
the human body, which is capable
of consumption without further
preparation, except alcoholic
liquor. The term shall include and
be limited to:

(1) food purchased at establish-
ments where facilities are
provided for on-premise con-
sumption, but such term shall
not include food purchased from
other areas of any such estab-
lishment where such facilities
provided for on-premise
consumption utilize a separate
means of collecting receipts for
such food purchased for immedi-
ate on-premise consumption
and are physically separated
from such other areas;

CITY OF URBANA, ILL.
RECEIVED

JUN 07 1985

CITY CLERK'S OFFICE

CERTIFICATE OF PUBLICATION IN The News-Gazette

The undersigned, THE CHAMPAIGN NEWS-GAZETTE, INCORPORATED, by

M. S. Duca

, its controller, does hereby

certify that said Corporation is the publisher of The News-Gazette and that the same is
a daily secular newspaper of general circulation published in Champaign, Champaign
County, Illinois, and which said newspaper had been regularly published for more
than six months prior to the first publication of the annexed notice; said publisher
further certifies that the annexed notice was published once each week for _____
consecutive weeks in said newspaper, namely on the following dates:

June 5, A. D. 19 *85*

, A. D. 19

, A. D. 19

, A. D. 19

, A. D. 19

Said publisher further certifies that the date of the first paper containing the said
notice was on the first date hereinabove set forth, and that the date of the last paper
containing the said notice was on the last date hereinabove set forth.

The Champaign News-Gazette, Incorporated

By

[Signature]

Controller

PUBLISHER OF THE NEWS-GAZETTE

Publisher's fee \$

141.12

FD.
6/7/85
P.O.# 16714