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Recording Cover Sheet

ORDINANCE NO. 2003-03-027

AN ORDINANCE FURTHER AMENDING ORDINANCE NO. 8485-38 BY REVISING THE APPLICABILITY OF THE EXEMPTION FROM THE RETAILERS' OCCUPATION TAX FOR THE ENTERPRISE ZONE IN THE CITY OF URBANA, ILLINOIS

Prepared for recording by:

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400 S. Vine Street, Urbana, IL 61801

Return to:

Phyllis D. Clark, City Clerk City of Urbana 400 S. Vine Street Urbana, IL 61801

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CHAMPAIGN COUNTY RECORDER BARBARA A. FRASCA

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Mark Shelder

AN ORDINANCE FURTHER AMENDING ORDINANCE NO. 8485-38 BY REVISING THE APPLICABILITY OF THE EXEMPTION FROM THE RETAILERS' OCCUPATION TAX FOR THE ENTERPRISE ZONE IN THE CITY OF URBANA, ILLINOIS

WHEREAS, on December 3, 1984, the City Council (the "Corporate Authorities") of the City of Urbana, Champaign County, Illinois (the "City"), pursuant to and in accordance with the Illinois Enterprise Zone Act (Section 655/1 et seq. of Chapter 20 of the Illinois Compiled Statutes, the "Act"), duly passed and approved Ordinance No. 8485-38, entitled "An Ordinance Designating An Area As Enterprise Zone" (including as later supplemented and amended as described herein, the "Ordinance"); and

WHEREAS, in connection with a review of the Ordinance and the written application made in connection therewith to the Department of Commerce and Community Affairs (the "Department") in accordance with the Act, the Corporate Authorities, on March 18, 1985, duly passed and approved Ordinance No. 8485-65, entitled "An Ordinance Amending Ordinance No. 8485-38, entitled 'An Ordinance Designating An Area As Enterprise Zone'"; and

WHEREAS, approval of the Enterprise Zone as designated by the Ordinance, as so amended, was made by the Department by certification of the Ordinance as so amended effective July 1, 1985; and

WHEREAS, the Corporate Authorities have, from time to time, further amended the Ordinance to provide for the addition of additional territory to the Enterprise Zone and other related matters, and certification of such amendments to the Ordinance has been or will be made by the Department; and

WHEREAS, the Corporate Authorities now find it necessary and desirable to further amend the terms of the Ordinance, as heretofore supplemented and amended, pursuant to Section 5.4 of the Act; and

WHEREAS, on Sunday, March 9, 2003, the City duly caused public notice to be published in *The News-Gazette*, a newspaper of general circulation within the certified Enterprise Zone, as amended, of a public hearing to be conducted within the certified Enterprise Zone, as amended, on whether the Ordinance, as supplemented and amended, should be further supplemented and amended to apply the exemption from the Retailers' Occupation Tax to sales by each retailer in Illinois of building materials to be incorporated into real estate in the Enterprise Zone. Such public notice was published not more than twenty (20) days nor less than five (5) days before the public hearing scheduled and noticed for Tuesday, March 18, 2003, at 3:00 p.m.; and

WHEREAS, on Tuesday, March 18, 2003, the Corporate Authorities of the City duly conducted a public hearing at 3:00 p.m. in the Urbana Civic Center, 108 E. Water Street, Urbana, Illinois, a location within the certified Enterprise Zone, as amended and certified by the Department, at which such public hearing information was presented and public comment was elicited on the proposed amendment to the Ordinance for the Enterprise Zone, as specified in the notice as published.

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

Section 1. That part B, entitled "Municipal Retailers' Occupation Tax" of Section 4, entitled "Tax Incentives", of the Ordinance, as supplemented and amended, be and the same is hereby further supplemented and amended to provide as follows:

B. Retailers' Occupation Tax. Each retailer in Illinois who makes a sale of building materials to be incorporated into real estate in the Enterprise Zone, as supplemented and amended, by remodeling, rehabilitation or new construction, may deduct receipts from such sales when calculating the tax imposed by the State of Illinois under and pursuant to Retailers' Occupation Tax Act (35 ILCS 120/1 et seq.) and

by the City under and pursuant to an ordinance adopted in accordance with the Home Rule Municipal Retailers' Occupation Tax Act (65 ILCS 5/8-11-1). The deduction allowed hereby shall be limited to and shall only apply to any remodeling, rehabilitation or new construction of any commercial, industrial or manufacturing building or structure for which:

- the City has issued a building or other permit required by any of the applicable codes or ordinances of the City; and
- 2. the Enterprise Zone Administrator of the City has issued a certificate of approval, a copy of which is required to be provided to the applicable retailer at the time of sale and maintained by such retailer in its books and records for the purposes of documenting any such deduction.

Section 2. Except as expressly amended hereby, all provisions of the Ordinance, as heretofore supplemented and amended, be and the same are hereby ratified, confirmed and approved.

Section 3. This Ordinance shall not become effective unless and until the proposed amendment contained herein is approved by the Department and the Department issues an amended certificate for the Enterprise Zone established by the Ordinance, as supplemented and amended, pursuant to the Act, in which such event this Ordinance shall become effective on the first day of the calendar month following the date in which such amended certificate, together with the Ordinance as heretofore and hereby further amended, shall be filed, recorded and transmitted as provided in Sections 5.3 and 5.4 of the Act.

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 on the $7^{\rm th}$ day of
April, 2003, A.D.
PASSED by the City Council this7th day of,
_2003
AYES: Chynoweth, Hayes, Otto, Patt, Whelan, Wyman
NAYS:
ABSTAINS:
Phyllis D. Clark Phyllis D. Clark Phyllis D. Clark Clark Dyety Clark APPROVED by the Mayor this
2003. Tod Sattertinaite, Mayor