

ORDINANCE NO. 2013-08-075

AN ORDINANCE AMENDING URBANA CITY CODE
CHAPTER TWENTY-TWO, SECTION 22-1

(Home Rule Municipal Retailers' and Service Occupation Tax - 2013)

WHEREAS, the City of Urbana ("City") is a home rule unit of local government pursuant to Article VII, Section 6, of the Illinois Constitution, 1970, and may exercise any power and perform any function pertaining to its government and affairs, including the power to tax; and

WHEREAS, Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1) provides that the corporate authorities of a home rule municipality may impose a municipal retailers' occupation tax; and

WHEREAS, Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5) provides that the corporate authorities of a home rule municipality may impose a municipal service occupation tax at the same rate of tax imposed under 65 ILCS 5/8-11-1; and

WHEREAS, the City Council heretofore has enacted Urbana City Code Section 22-1 to impose a municipal retailers' occupation tax and a municipal service occupation tax in the City; and

WHEREAS, the City Council finds that the fiscal needs of the City require an increase in the rate of said taxes as hereinafter set forth.

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

Section 1. Urbana City Code Chapter 22, "Taxation," Article I, "Home Rule Municipal Retailers' and Service Occupation Tax," Section 22-1, "Imposition," is hereby amended and as amended shall read as follows:

Sec. 22-1. - Imposition.

- (a) *Home rule municipal retailers' occupation tax.* 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 the State of Illinois, at retail at the rate of one and one-half percent (1½%) of the gross receipts from such sales made in the course of such business, in accordance with the provisions of 65 ILCS 5/8-11-1, as amended.

(b) *Home rule municipal service occupation tax.* A tax is hereby imposed upon all persons engaged in the business of making sales of service at the rate of one and one-half percent (1½%) of the selling price of all tangible personal property transferred by such servicepersons as an incident to a sale of service, in accordance with the provisions of 65 ILCS 5/8-11-5, as amended.

(c) *Personal property excluded from taxes.* The taxes imposed by subsections (a) and (b) of this section shall not be applicable to the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics.

Section 2. The City Clerk is directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before the first day of October, 2013.

Section 3. Those sections, paragraphs, and provisions of the Urbana City Code that are not expressly amended or repealed by this Ordinance are hereby re-enacted, and it is expressly declared to be the intention of this Ordinance not to repeal or amend any portions of the Urbana City Code other than those expressly set forth as amended or repealed in this Ordinance. The invalidity of any section or provision of this Ordinance hereby passed and approved shall not invalidate other sections or provisions thereof.

Section 4. This Ordinance shall not be construed to affect any suit or proceeding pending in any court, or any rights acquired, or a liability incurred, or any cause or causes of action acquired or existing prior to the effective date of this Ordinance; nor shall any right or remedy of any character be lost, impaired, or affected by this Ordinance.

Section 5. The City Clerk is directed to publish this Ordinance in pamphlet form by authority of the corporate authorities, and this Ordinance shall be in full force and effect from and after its passage. Provided, however, the amended tax rate imposed by this Ordinance will take effect on the first day of January next following the adoption and filing of this Ordinance with the Illinois Department of Revenue.

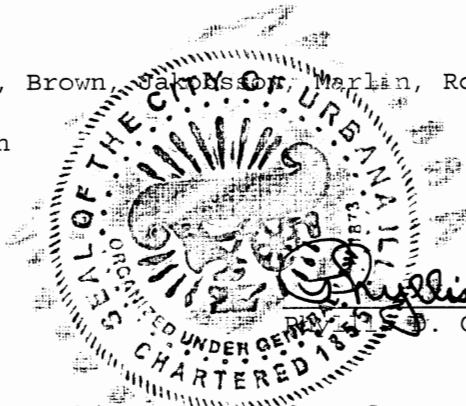
This Ordinance is hereby passed by the affirmative vote, the "ayes" and "nays" being called, of a majority of the corporate authorities (5 of 8 votes) of the City of Urbana, Illinois, at a meeting of said corporate authorities.

PASSED by the City Council this 16th day of September,
2013 .

AYES: Ammons, Brown, ~~Vapness~~, ~~Or~~, Marlin, Roberts, Smyth

NAYS: Madigan

ABSTAINS:



Gregory D. Clark
Gregory D. Clark, City Clerk

APPROVED by the Mayor this 20th day of September,
2013 .

Laurel Lunt Prussing
Laurel Lunt Prussing, Mayor



CERTIFICATE OF PUBLICATION IN PAMPHLET FORM



I, PHYLLIS D. CLARK, certify that I am the duly elected and acting
Municipal Clerk of the City of Urbana, Champaign County, Illinois.

I certify that on the 16th day of September, 2013,
the Corporate Authorities of the City of Urbana passed and approved Ordinance
No. 2013-08-075, entitled:

**"AN ORDINANCE AMENDING URBANA CITY CODE
CHAPTER TWENTY-TWO, SECTION 22-1 (HOME RULE
MUNICIPAL RETAILERS' AND SERVICE OCCUPATION
TAX - 2013)"**

which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2013-08-075 was prepared,
and a copy of such Ordinance was posted in the Urbana City Building
commencing on the 23rd day of September, 2013, and
continuing for at least ten (10) days thereafter. Copies of such Ordinance
were also available for public inspection upon request at the Office of the
City Clerk.

Dated at Urbana, Illinois, this 23rd day of September,
2013.

Phyllis D. Clark
Phyllis D. Clark, City Clerk
by [Signature] Deputy Clerk

