

ORDINANCE NO. 2015-11-111

AN ORDINANCE AMENDING URBANA CITY CODE CHAPTER TWENTY-TWO, ARTICLE VI, SECTION 22-90(C) (4)

(Amendment to Food & Beverage Tax Ordinance to Clarify Tax Obligations for Persons Hiring Urbana-Based Caterers)

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 not otherwise expressly reserved to the State of Illinois by legislation, including imposing a privilege tax on the purchase of prepared foods and beverages for immediate consumption; and

WHEREAS, the City has adopted an ordinance which provides for a privilege tax for the privilege of purchasing prepared food for immediate consumption on the premises or off the premises (UCC § 22-90); and

WHEREAS, there has been some confusion insofar as whether the aforesaid ordinance applies where a person enters into a contract with an Urbana-based caterer whereby the aforesaid person purchases food from the Urbana-based caterer for immediate consumption on the caterer's premises or off of the caterer's premises; and

WHEREAS, the City Council deems it necessary and appropriate to amend UCC § 22-90(c)4) to clarify when the food and beverage tax applies to the privilege of purchasing prepared food for immediate consumption on or off of an Urbana-based caterer's premises where such consumption may occur outside the City of Urbana.

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 VII, "Privilege Tax on Purchase of Prepared Food for Immediate Consumption and Certain Alcoholic Liquor", Section 22-90(c)(4) shall be and hereby is amended as follows with strike-through words representing language to be deleted and underlined words representing language to be added:

Sec. 22-90

As used in this article, unless the context otherwise requires:

* * *

(c) *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:

(4) Food which is purchased hot or is otherwise purchased prepared by a food preparer located within the city's boundaries, such as a catering establishment, for immediate on-premises or off-premises consumption regardless of whether such service or consumption occurs within or outside the city's boundaries.

Section 2.

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 3.

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 4.

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 and publication in accordance with Section 1-2-4 of the Illinois Municipal Code.

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 meeting of said Council.


PASSED BY THE CITY COUNCIL this 18th day of November, 2015.

AYES: Ammons, Jakobsson, Marlin, Smyth

NAYS: Brown, Madigan

ABSENT:

ABSTAINED:


Phyllis G. Clark, City Clerk

Laurel Lunt Prussing, Mayor

APPROVED BY THE MAYOR this 19th day of November, 2015.



**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 November, 2015, the City Council of the City of Urbana passed and approved Ordinance No. 2015-11-111, entitled:

AN ORDINANCE AMENDING URBANA CITY CODE CHAPTER TWENTY-TWO, ARTICLE VI, SECTION 22-90(C) (4) (AMENDMENT TO FOOD & BEVERAGE TAX ORDINANCE TO CLARIFY TAX OBLIGATIONS FOR PERSONS HIRING URBANA-BASED CATERERS)

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

The pamphlet form of Ordinance No. 2015-11-111 was prepared, and a copy of such Ordinance was posted in the Urbana City Building commencing on the 19th day of November, 2015, 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 18th day of November, 2015.



Phyllis D. Clark

Phyllis D. Clark, City Clerk