



VILLAGE OF SAUK VILLAGE

COOK COUNTY, ILLINOIS

**ORDINANCE
NUMBER 20- 017**

**AN ORDINANCE TO AMEND ORDINANCE FOR THE A MUNICIPAL MOTOR FUEL TAX IN THE VILLAGE OF SAUK
VILLAGE, COOK COUNTY, ILLINOIS**

**DERRICK BURGESS, Village President
MARVA CAMPBELL-PRUITT, Clerk**

**GARY T. BELL
BERNICE BREWER
RODRICK GRANT
SHERRY JASINSKI
LINDA L. TODD
DEBRA L. WILLIAMS
Trustees**

ORDINANCE NO. 20-017

AN ORDINANCE TO AMEND AN ORDINANCE FOR THE MUNICIPAL MOTOR FUEL TAX IN THE VILLAGE OF SAUK VILLAGE, COOK COUNTY, ILLINOIS

WHEREAS the Village of Sauk Village, Cook County, Illinois, ("the Village") is a municipality in the state of Illinois with full powers to enact ordinances and adopt resolutions for the benefit of the residents of the Village; and

WHEREAS, the President and Board of Trustees of the Village (the "Corporate Authorities") may from time to time amend the text of the Village Code when it is determined to be in the best interests of the residents of the Village; and

WHEREAS, pursuant to the authority granted by the Illinois Municipal Code and the Village Municipal Code, among other applicable statutes and ordinances, the President and Board of Trustees wish to adopt an additional means for the enforcement of its regulations and for the promotion of responsible ownership, maintenance, and transfer of interest in buildings and structures within the Village.

WHEREAS, in connection with the foregoing, the Corporate Authorities have determined that it is necessary and in the best interests of the Village to amend the Village Code to add provisions regarding the establishment of a municipal motor fuel tax as further provided below.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Sauk Village Cook County, Illinois, as follows:

SECTION 1: TAX IMPOSED.

A tax is hereby imposed upon all persons engaged in the Village of Sauk Village in the business of selling motor fuel, as defined in the Motor Fuel Tax Law, at retail for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways, at the rate of \$0.03 per gallon of motor fuel sold at retail in the municipality for the purpose of use or consumption and not for the purpose of resale.

The imposition of this municipal motor fuel tax is in accordance with and subject to the provisions of Sections 8-11-2.3 of the Illinois Municipal Code (65 ILCS 5/8-11-2.3).

SECTION 2: ILLINOIS DEPARTMENT OF REVENUE TO ADMINISTER.

The tax hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

SECTION 3: CLERK IS TO FILE ORDINANCE WITH ILLINOIS DEPARTMENT OF REVENUE.

The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2020.

SECTION 4: EFFECTIVE DATE.

This Ordinance shall take effect on July 1, 2020 if filed with the Department of Revenue on or before April 1, 2020. For ordinances filed thereafter, this Ordinance shall take effect on (i) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st or the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

SECTION 5: REPEAL OF CONFLICTING PROVISIONS.

All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance including but not limited to Ordinance 19-022.

ADOPTED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF SAUK VILLAGE, COOK COUNTY, ILLINOIS, ON THIS 23rd DAY OF SEPTEMBER, 2020.

PRESIDENT AND VILLAGE BOARD MEMBERS:

AYES: Trustees: Gary Bell, Bernice Brewer, Rodrick Grant, Sherry Jasinski, Linda Todd, Debra Williams

NAYS: None



Derrick Burgess, Village President

Attest:



Marva Campbell-Pruitt, Village Clerk



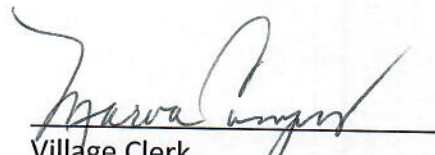
STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION

I, Marva Campbell-Pruitt, do hereby certify that I am the duly qualified and elected Clerk of the Village of Sauk Village, Cook County, Illinois, and that as such Clerk I do have charge of and custody of the books and records of the Village of Sauk Village, Cook County, Illinois.

I do hereby further certify that the foregoing is a full, true and correct copy of Ordinance No. 20-017, “,” adopted and approved by the President and Board of Trustees of the Village of Sauk Village, Illinois on

IN WITNESS WHEREOF, I have hereunto affixed my hand and the Corporate Seal of the Village of Sauk Village, Cook County, Illinois this day of September 23, 2020.



Village Clerk
Village of Sauk Village





Illinois Department of Revenue

Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62794

October 22, 2020

Marva Campbell-Pruitt
Village Clerk
Village of Sauk Village
21801 Torrence Ave.
Sauk Village, IL 60411

Re: Village of Sauk Village Ordinance No. 20-017
Municipal Motor Fuel Tax

Dear Ms. Campbell-Pruitt:

This is to acknowledge receipt of the Village of Sauk Village's Ordinance No. 20-017, superseding Ordinance No. 19-022 and imposing a Municipal Motor Fuel Tax at the rate of 3 cents per gallon. Thank you for your attention to this matter.

The Illinois Department of Revenue shall continue to collect, administer, and enforce the Municipal Motor Fuel Tax effective **January 1, 2021**, in accordance with Section 8-11-2.3 of the Illinois Municipal Code (65 ILCS 5/8-11-2.3).

If you have any questions regarding this letter, please contact our office at the number listed below. If you have questions concerning the administration of the tax, please contact the Department's **Local Tax Allocation Division at (217) 785-6518**.

Very truly yours,

Samuel J. Moore
Associate Counsel
(217) 782-2844

Cc: Aaron Allen, Local Tax Allocation Division



Illinois Department of Revenue

Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62794

March 27, 2020

COPY

Marva Campbell-Pruitt
Village Clerk
Village of Sauk Village
21801 Torrence Ave.
Sauk Village, IL 60411

Re: Village of Sauk Village Ordinance No. 19-022
Municipal Motor Fuel Tax

Dear Ms. Campbell-Pruitt:

This is to acknowledge receipt of the Village of Sauk Village's Ordinance No. 19-022 imposing a Municipal Motor Fuel Tax at the rate of 3 cents per gallon.

The Illinois Department of Revenue shall collect, administer, and enforce the Municipal Motor Fuel Tax effective **July 1, 2020**, in accordance with Section 8-11-2.3 of the Illinois Municipal Code (65 ILCS 5/8-11-2.3).

Please note: The ordinance submitted does not impose the tax in accordance with Section 8-11-2.3, as amended by Public Act 101-604. As directed by Public Act 101-604, the Department will, however, administer the tax under the authority of the ordinance as submitted.

In order for the tax to continue to be in effect after December 31, 2020, **You will need to adopt and file with the Department, on or before October 1, 2020, a superseding ordinance** imposing the tax in accordance with the provisions of Section 8-11-2.3, as amended by Public Act 101-604. A sample ordinance is enclosed to assist you with that. **If a certified copy of a superseding ordinance is not filed with the Department on or before October 1, 2020, your Municipal Motor Fuel Tax will be discontinued on January 1, 2021.** Please submit the certified copy of the superseding ordinance to:

**Local Tax Allocation Division
Illinois Department of Revenue
101 W. Jefferson St. MC 3-500
Springfield, IL 62702**

SAMPLE

Municipal Motor Fuel – Municipalities in Cook County

ORDINANCE NO. _____

Section 1. Tax imposed. A tax is hereby imposed upon all persons engaged in the (choose one: [Village] or [City]) of (name of municipality in Cook County) in the business of selling motor fuel, as defined in the Motor Fuel Tax Law, at retail for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways, at the rate of (insert rate, in one cent increments, not to exceed \$0.03) per gallon of motor fuel sold at retail in the municipality for the purpose of use or consumption and not for the purpose of resale.

The imposition of this municipal motor fuel tax is in accordance with and subject to the provisions of Sections 8-11-2.3 of the Illinois Municipal Code (65 ILCS 5/8-11-2.3).

Section 2. Illinois Department of Revenue to administer. The tax hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 3. Clerk to file Ordinance with Illinois Department of Revenue. The Municipal Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before (choose one: [April 1, 20__] or [October 1, 20__]).

Section 4. Effective date. This Ordinance shall take effect on July 1, 2020 if filed with the Department of Revenue on or before April 1, 2020. For ordinances filed thereafter, this Ordinance shall take effect on (i) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st or (ii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

Section 5. Repeal of conflicting provisions. All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.