

## **TITLE III: ADMINISTRATION – GOVERNMENT**

### **CHAPTER 35: TAXATION**

#### Section

#### ***B) Municipal Retailer's Occupation and Service Occupation Taxes***

- 35.08 Imposition of Home Rule Municipal Retailer's Occupation Tax
- 35.09 Imposition of Home Rule Municipal Retailer's Service Occupation Tax
- 35.10 Collection and Enforcement of Tax
  
- 35.99 Penalty

*Updated October 8, 2020  
Hotel Room Tax  
Updated July 23, 2020  
Hotel Accommodations Tax  
Updated March 16, 2020  
State of Local Emergency  
Updated December 19, 2019  
Home Rule Municipal Retailer/ Service Tax*

## ***B) MUNICIPAL RETAILERS' OCCUPATION AND SERVICE OCCUPATION TAXES***

### **§ 35.08 IMPOSITION OF HOME RULE MUNICIPAL RETAILER'S OCCUPATION TAX**

A tax is hereby imposed, in accordance with 65 ILCS 5/8-11-1, 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 government of the State of Illinois, at retail in the Village at a rate of 1.0% of the gross receipts from such sales made in the course of such business, which tax shall be in addition to any retailers' occupation tax imposed by the state or any other governmental agency. Such tax shall not be applicable on the sale of aviation fuel, 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, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, accessories and components related to those devices, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

### **§ 35.09 IMPOSITION OF HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

A tax is hereby imposed, in accordance with 65 ILCS 5/8-11-5, upon all persons engaged in the business of making sales of service in the Village at a rate of 1.0% of the selling price of all tangible personal property transferred by such serviceperson either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, which tax shall be in addition to any service occupation tax imposed by the state or other governmental agency. Such tax shall not be applicable on the sale of aviation fuel, 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, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, accessories and components related to those devices, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

### **§ 35.10 COLLECTION AND ENFORCEMENT OF TAX**

The taxes imposed pursuant to this subchapter B, and all civil penalties that may be assessed as an incident of these taxes, shall be collected and enforced by the State of Illinois Department of Revenue.

### **§ 35.99 PENALTY**

Any person found guilty for violating, disobeying, omitting, neglecting, or refusing to comply with, or resisting or opposing the enforcement of any of the provisions of §§ 35.01 through 35.08, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than \$50 nor more than \$300 for the first offense and not less than \$200 nor more than \$500 for the second and each subsequent offense in any 180-day period.