

Village of Glencoe
675 Village Court
Glencoe, IL 60022

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE

I, the undersigned, do hereby certify to the Cook County Clerk that I am the duly appointed, qualified Village Clerk of the Village of Glencoe, in the County of Cook and State of Illinois, and as such Clerk I am the keeper of the official journal of proceedings, books, records, minutes and files of the Village of Glencoe and the Board of Trustees thereof.

I do further certify that the foregoing Ordinance is a full, true and complete copy of:

**VILLAGE OF GLENCOE
ORDINANCE 2020-04-3470
AN ORDINANCE AMENDING CHAPTER 35A OF THE VILLAGE OF GLENCOE
MUNICIPAL CODE TO IMPOSE A PLACES FOR EATING TAX**

IN WITNESS WHEREOF, I have hereunto affixed by official signature and the corporate seal of the Village of Glencoe, this 22nd day of January, 2020.




Philip A. Kiraly, Village Clerk

**VILLAGE OF GLENCOE
ORDINANCE NO. 2020-04-3470**

**AN ORDINANCE AMENDING CHAPTER 35A OF THE VILLAGE OF GLENCOE
MUNICIPAL CODE TO IMPOSE A PLACES FOR EATING TAX**

WHEREAS, the code of the Village of Glencoe, Illinois, as the same has been from time to time amended ("*Village Code*"), includes various provisions referencing fees and fines imposed by the Village; and

WHEREAS, the Village of Glencoe ("*Village*") is a non-home rule unit of local government as provided by Article VII, Section 7 of the Illinois Constitution of 1970; and

WHEREAS, Section 5/11-42-5 of the Illinois Municipal Code, 65 ILCS 5/11-42-5, authorizes the corporate authorities of a municipality to license, tax, and regulate all places for eating within the municipality; and

WHEREAS, Village staff recommends amending the Village Code to authorize the Village to impose a one percent (1%) tax on the gross receipts of places for eating located within the Village of Glencoe; and

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

SECTION 1. RECITALS. The recitals set forth are incorporated herein by reference and made a part hereof.

SECTION 2. AMENDMENT.

A. Chapter 35A of the Village Code, entitled "Taxation," shall be amended to add a new Article VII entitled "Places for Eating Tax", which shall be as follows:

"ARTICLE VII: PLACES FOR EATING TAX

§35A-55 DEFINITIONS.

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section.

GROSS RECEIPTS. The consideration received, valued in U.S. currency, whether received in money or otherwise, including cash, checks, credits, property and services, at a place for eating for prepared food furnished at the place for eating. Gross receipts do not include amounts paid for federal, state and local taxes, including the tax levied by this chapter, and do not include amounts paid as gratuities for the employees of the place for eating. With respect to catering services operated within the Village, gross receipts shall not include consideration received in money or otherwise for the food which is prepared within the corporate limits of the Village but is intended for delivery to and consumption at a location outside of the corporate limits of the Village. With respect to catering services located outside of the corporate limits of the Village, gross receipts shall include consideration received in money or otherwise for prepared food that is prepared outside the corporate limits of the Village but which is intended for consumption at a location within the Village. Gross receipts shall not include consideration received in money or otherwise for the sale of prepared food directly to consumers from automated vending machines or for prepared food which is provided to students of cooking classes where no charge is made for the prepared food other than the cost of enrollment in the class.

OWNER. Any person or entity of any kind that has any ownership in, or is conducting the business or operation of, a place for eating, including without any limitation (a) any person, (b) any firm, partnership, association, company, joint venture, corporation, club, organization, or other entity of any kind, and (c) any receiver, executor, trustee, conservator, or other representative appointed by law or by order of any court. The term "Owner" includes one or multiple owners of a single place for eating.

PERSON. Any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, limited liability company, club, fraternal organization, or a receiver, executor, trustee, conservator or their representative appointed by order of any court.

PLACE FOR EATING. All premises located within the corporate limits of the Village where prepared food is sold at retail for immediate consumption, with seating or counters provided to customers for consumption of said prepared food on the premises, whether consumed on premises or not, and whether or not such places for eating use is conducted along with any other users in a common premise or business establishment. The term "place for eating" includes, but is not limited to, those establishments commonly called a restaurant, eating place, drive-in restaurant, buffet, bakery, banquet facility, cafeteria, cafe, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, soda fountain, bar, cocktail lounge, soft drink parlor, ice cream parlor, tea room, delicatessen, hotel, motel, private country club or club, or any other establishment which sells at retail prepared food for immediate consumption.

PREPARED FOOD OR BEVERAGE. Any substance, whether solid, liquid (including both alcoholic and non-alcoholic liquid), powder or item used or intended to be used for human internal consumption, whether simple, compound or mixed, and which has been prepared for immediate consumption.

SOLD AT RETAIL. To sell for use or consumption in exchange for a consideration, whether in the form of money, credits, barter or any other nature, and not for resale, with said transaction being subject to either the Illinois Retailers' Occupation Tax (ILCS Ch. 35, Act 120 §§ 1 et seq.) or the Illinois Service Occupation Tax (ILCS Ch. 35, Act 115 §§ 1 et seq.)

35A-56 TAX IMPOSED.

- (a) There is hereby levied and imposed upon owners of places for eating a tax at the rate of one percent (1%) of gross receipts received for prepared food sold at retail by the owner on and after July 1, 2020.
- (b) The owner of a place for eating may collect from a person who purchases Prepared Food or Beverage, an amount of money equal to the tax imposed under this Section on that Owner related to that person's purchase.
- (c) The tax levied by this Article V shall be paid in addition to any and all other taxes and charges.
- (d) In the event the prepared food is sold at retail on credit, an owner shall not be liable for payment of the tax imposed by this chapter on such a sale until he, she, they, or it receives payment for the sale.
- (e) This tax shall not be imposed upon any unit of local government that sells prepared foods within a facility owned or operated by such unit of local government, if such sales are made directly by the unit of local government.

35A-57 RECORDS; INSPECTIONS.

(a) Required Recordkeeping. It shall be the duty of every owner to keep accurate and complete books and records of its Gross Receipts and payments of the tax imposed under this Article. The Finance Director, the Village Treasurer or their deputies or representatives shall at all times have full access to the records, which shall include a daily sheet showing the amount of gross receipts during that day. In the event of a significant discrepancy, the Village may, in its discretion, hire an independent party to conduct an audit of said books and records. The costs of such audit shall be borne by the owner.

(a) Inspections. The Finance Director, the Village Treasurer or any person designated by either of them as their deputy or representative, may enter the premises of any place for eating for inspection, examination, copying and auditing

of books and records including, but not limited to, Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns filed with the Illinois Department of Revenue, in order to effectuate the proper administration of this chapter, and to assure the enforcement of the collection of the tax imposed by this chapter. To the extent reasonably possible, said entry shall be done in a manner that is least disruptive to the business of the place for eating. It shall be unlawful for any person to prevent, hinder, or interfere with the Finance Director, the Village Treasurer or their deputies or representatives in the discharge of their duties in the performance of this subsection. It is unlawful for any person to prevent, hinder, or interfere with the Village representative who is conducting, or attempting to conduct, any inspection under this Section.

35A-58 FILING OF TAX RETURN AND PAYMENT OF TAX.

(a) Tax Returns. The owner or owners of each place for eating shall file tax returns showing the gross receipts received during each calendar month period upon forms prescribed by the Finance Director or may be filed electronically, through such website and/or application as may be approved and implemented by the Finance Director. Returns for each calendar month shall be due on or before the twentieth day of the following calendar month, (e.g., the return for January shall be due on or before the twentieth day of February; the return for February shall be due on or before the twentieth day of March; etc.). Notwithstanding the foregoing, in the event that the owner of the place for eating is allowed to file Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns with the Illinois Department of Revenue at intervals which are greater than monthly, said owner shall be allowed to file tax returns relative to the tax imposed by this chapter with the Village at said greater intervals. At the time of the filing of said tax returns, the owner shall pay to the Village all taxes due for the period to which the tax return applies.

(b) Interest on Late Payments. Any tax due pursuant to this chapter which is not paid when due, shall accrue interest at the rate of one percent (1%) monthly. In the event of collection proceedings initiated by the Village, the owner shall be responsible for paying the costs incurred by the Village, including but not limited to reasonable attorney fees and court costs. In addition, the owner shall be subject to suspension of licenses and penalties as set forth in Sections 35A-63 (a) through 35A-63 (c) below.

35A-59 TRANSMITTAL OF EXCESS TAX COLLECTIONS.

If any person collects an amount upon a sale not subject to the tax imposed hereby, but which amount is purported to be the collection of said tax, or if a person collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the purchaser who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the Village along with the tax

properly collected.

35A-60 REGISTRATION.

Every owner maintaining a place for eating in the Village shall register with the Finance Department by July 1, 2020 or the date of assuming ownership over the place of eating, whichever is later.

35A-61 COLLECTION.

Whenever any person shall fail to pay the tax imposed by this chapter, the Village Attorney or Village Prosecutor shall, upon request of the Village Manager, bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction.

35A-62 SUSPENSION OF LICENSES.

If the Village President, after a hearing held by him or his designee, shall find that any owner has willfully avoided the payment of any tax imposed by this chapter, he may suspend or revoke all Village licenses held by such owner, including business licenses and local liquor licenses. The owner shall have an opportunity to be heard at such hearing to be held not less than ten (10) days after being mailed notice of the time when and the place where the hearing is to be held, addressed to the owner at its last known place of business. Any suspension or revocation of any licenses shall not release or discharge the owner from his or her civil liability for the payment of the tax nor from prosecution for such offense.

35A-63 PENALTIES FOR NON-PAYMENT OF PLACES FOR EATING TAX.

(a) Penalties. Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this chapter, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than two hundred dollars (\$200.00) nor more than seven hundred fifty dollars (\$750.00) for the second and each subsequent offense in any 180 day period.

(b) Continuing Violations. Each day upon which a person shall continue any violation of this chapter, or permit any such violation exist after notification thereof, shall constitute a separate and distinct offense.

(c) Continuing Liability. Any owner subjected to the penalties provided for by this subsection shall not be discharged or released from the payment of any tax due."

B. Sections 35A-53 through 54 shall be reserved for future use.

SECTION 3: EFFECT OF AMENDMENTS Any provisions of the Village Code not amended by this Ordinance shall remain in full force and effect.

SECTION 4: ORDINANCE. This ordinance be and the same is hereby termed "An Ordinance Amending Chapter 35A of the Village of Glencoe Municipal Code, as Amended Imposing a Places for Eating Tax."

SECTION 5: SEVERABILITY. If any paragraph, section, clause or provision of this Ordinance is held invalid, the remainder shall continue in full force and effect without affecting the validity of the remaining portions of the Ordinance.

SECTION 6: EFFECTIVE DATE This Ordinance shall be in full force and effect at the expiration of ten (10) days after its passage, approval, posting and publication, according to law.

SECTION 7: PUBLICATION. The Village Clerk be and is hereby directed to publish this Ordinance in Pamphlet form.

PASSED THIS 16TH DAY OF JANUARY, 2020.

AYES: Halwax, Lissner, Miller, Mulvaney, Ruben; Vree (6)

NAYS: None (0)

ABSENT: None (0)

ABSTAIN: None (0)

APPROVED THIS 16TH DAY OF JANUARY, 2020.


Lawrence R. Levin, Village President

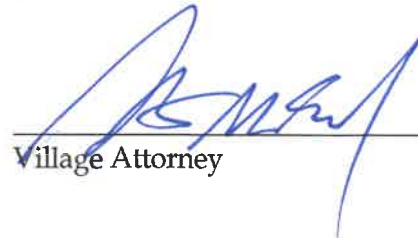
ATTEST:


Philip A. Kiraly, Village Clerk

POSTED AND PUBLISHED IN PAMPHLET FORM THIS 16TH DAY OF JANUARY, 2020.


Philip A. Kiraly, Village Clerk

Approved as to form.


Village Attorney