

**VILLAGE OF GLENCOE
ORDINANCE NO. 2020-15-3481**

**AN ORDINANCE FURTHER AMENDING CHAPTER 35A OF THE VILLAGE OF
GLENCOE MUNICIPAL CODE TO DELAY THE EFFECTIVE DATE
OF 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, on January 16, 2020, the President and Village Board adopted Ordinance No. 2020-07-3473 amending Chapter 35A of the Village Code to impose a one percent (1%) tax on the gross receipts of places for eating located within the Village of Glencoe ("*Places of Eating Tax*"); and

WHEREAS, Ordinance No. 2020-07-3473 required that the Places of Eating Tax be collected starting July 1, 2020; and

WHEREAS, due to the COVID-19 pandemic and the ensuing negative economic impacts the pandemic has caused, the President and Village Board have determined that it is in the best interest of the Village, its businesses, and residents to delay the imposition of the Places of Eating Tax until January 1, 2021;

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. Provisions of Article VII entitled "Places for Eating Tax", of Chapter 35A of the Village Code, entitled "Taxation," shall be further amended as follows: [added text **bolded and double underlined**; deleted text ~~struck through~~]

"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~~ **January 1, 2021**.

(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-60 REGISTRATION.

Every owner maintaining a place for eating in the Village shall register with the Finance Department by ~~July 1, 2020~~ **January 1, 2021** or the date of assuming ownership over the place of eating, whichever is later."

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 Further Amending Chapter 35A of the Village of Glencoe Municipal Code, as

Amended to Delay the Effective Date of 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 6TH DAY OF MAY, 2020.

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

NAYS: None (0)

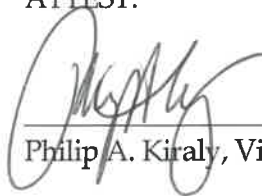
ABSENT: None (0)

ABSTAIN: None (0)

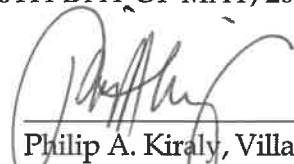
APPROVED THIS 6TH DAY OF MAY, 2020.


Lawrence R. Levin, Village President

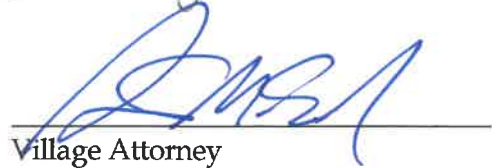
ATTEST:


Philip A. Kiraly, Village Clerk

POSTED AND PUBLISHED IN PAMPHLET FORM THIS 6TH DAY OF MAY, 2020.


Philip A. Kiraly, Village Clerk

Approved as to form.


Village Attorney