

Copy of
Ordinance in
effect as of
8/6/03

AN ORDINANCE ESTABLISHING
A MUNICIPAL UTILITY TAX

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF PESOTUM, ILLINOIS, THAT:

Section 1. A tax is imposed pursuant to Section 8-11-2 of the Illinois Municipal Code on all persons engaged in the following occupations or privileges:

- a. Persons engaged in the business of transmitting messages by means of electricity, at the rate of 5% of the gross receipts from such business originating within the corporate limits of the Village of Pesotum, Illinois.
- b. Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Village of Pesotum, Illinois, and not for resale, at the rate of 5% of the gross receipts therefrom.
- c. Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the Village of Pesotum, Illinois, and not for resale, at the rate of 5% of the gross receipts therefrom.
- d. Persons engaged in the business of distributing, supplying, furnishing, or selling water for use or consumption within the corporate limits of the Village of Pesotum, Illinois, and not for resale, at the rate of 5% of the gross receipts therefrom.

Section 2. No tax is imposed by this ordinance with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the constitution and statutes of the United States, be made subject to taxation by the State of Illinois or any political subdivision thereof; nor shall any persons engage in the business of distributing, supplying, furnishing or selling gas, water or electricity, or engaged in the business of transmitting messages be subject to taxation under the provisions of this ordinance for such transactions as are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1 of the Illinois Municipal Code.

Section 3. Such tax shall be in addition to the payment of money, or value of products or services furnished to this municipality by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayers' business.

Section 4. For the purpose of this ordinance the following definitions shall apply:

- a. "Gross receipts" means the consideration received for the transmission of messages, or for distributing, supplying, furnishing or selling gas, electricity, or water for use or consumption and not for resale, as the

case may be; and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expenses whatsoever.

b. "Transmitting messages," in addition to the usual and popular meaning of person to person communication, shall include the furnishing, for a consideration, of services or facilities (whether owned or leased), or both, to persons in connection with the transmission of messages where such persons do not, in turn, receive any consideration in connection therewith, but shall not include such furnishing of services or facilities to persons for the transmission of messages to the extent that any such services or facilities for the transmission of messages are furnished for a consideration, by such persons to other persons, for the transmission of messages.

c. "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation or political subdivision of this State, or a receiver, trustee, conservator or other representative appointed by order of any court.

Section 5. This ordinance shall take effect from and after the date of its passage and the tax provided for herein shall be based on the gross receipts, as herein defined, actually paid to the taxpayer for services billed on or after the 1st day of February, 1975.

Section 6. On or before the last day of May, 1975, each taxpayer hereunder shall make a return to the Village Treasurer of the Village of Pesotum, Illinois, for the months of February, March and April, 1975, stating:

1. His name;
2. His principal place of business;
3. His gross receipts during those months upon the basis of which the tax is imposed;
4. Amount of tax;
5. Such other reasonable and related information as the corporate authorities may require.

On or before the last day of every third month thereafter, each taxpayer shall make a like return to the Village Treasurer for a corresponding three months.

The taxpayer making the return herein provided for shall at the time of making such return, pay to the Village Treasurer, the amount of tax herein imposed; provided that in connection with any return the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable gross receipts.

Section 7. If it shall appear that an amount of tax has been paid which was not due under the provisions of this ordinance, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this ordinance from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefor shall be so credited.

Section 8. No action to recover any amount of tax due under the provisions of this ordinance shall be commenced more than three (3) years after the due date of such amount.

This ordinance shall take effect from and after the date of its passage.

PASSED This 2^d day of January, A. D., 1975.

APPROVED: 1/2/75 J. Bear
Village President

(SEAL)

ATTEST:

1/2/75 E R Hawkins, Jr.
Village Clerk

STATE OF ILLINOIS)
)
COUNTY OF CHAMPAIGN)

I, ELZA RAY HAWKINS, JR., Clerk of the Village of Pesotum, Champaign County, Illinois, and keeper of the records, files and seal of said Village, do hereby certify that the above and foregoing is a true and exact copy of an ordinance entitled "AN ORDINANCE ESTABLISHING A MUNICIPAL UTILITY TAX," adopted and passed by the Board of Trustees of the Village of Pesotum, Illinois, on the 2nd day of January, A. D., 1975, and signed the same on said date as appears from the records and files in my office.

GIVEN under my hand and seal of said Village on this 2nd day of January, A. D., 1975.

1/2 E. R. Hawkins, Jr.
Village Clerk