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CITY OF LE ROY
COUNTY OF McLEAN, STATE OF ILLINOIS

ORDINANCE NO. 07-05-02-10

**AN ORDINANCE APPROVING NON-HOME RULE MUNICIPAL RETAILERS'
OCCUPATION TAX AND NON-HOME RULE MUNICIPAL SERVICE
OCCUPATION TAX**

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LE ROY THIS
21st Day of MAY, 2007

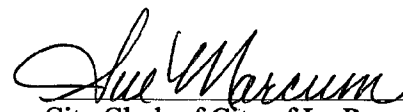
PRESENTED: MAY 21, 2007
PASSED: MAY 21, 2007
APPROVED: MAY 21, 2007
RECORDED: MAY 21, 2007
PUBLISHED: MAY 21, 2007

In Pamphlet Form

Voting "Aye" 7
Voting "Nay" 0

The undersigned being the duly qualified and Acting City Clerk of the City of LeRoy does hereby certify that this document constitutes the publication in pamphlet form, in connection with and pursuant to Section 1-2-4 of the Illinois Municipal Code, of the above-captioned **ordinance** and that such **ordinance** was presented, passed, approved, recorded and published as above stated.

(SEAL)


City Clerk of City of Le Roy

Dated: May 21, 2007

ORDINANCE 07-05-02-10

Non-Home Rule Municipal Retailers' Occupation Tax and Non-Home Rule Municipal Service Occupation Tax

Section 1. A Tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled and registered with an agency of this State's government, at retail in this municipality at the rate of 0.5%(one-half percent) of the gross receipts from such sales made in the course of such business while this ordinance is in effect; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of 0.5%(one-half percent) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This "Non-Home Rule Municipal Retailers' Occupation Tax" and this "Non-Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of 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 non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

The imposition of these non-home rule taxes is in accordance with the provisions of Sections 8-11-1.3 and 8-11-1.4, respectively, of the Illinois Municipal Code (65 ILCS 5/8-11-1.3 and 5/8-11-1.4).

Section 2. The taxes 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. The Municipal Clerk is hereby directed to file a certified copy of this ordinance and a certification that the ordinance received referendum approval with the Illinois Department of Revenue on or before the first day of November, 2007.

Section 4. This ordinance shall take effect upon the first day of January, 2008, next following the adoption and filing of this ordinance with the Department of Revenue.

PASSED by the City Council of the City of Le Roy, Illinois, upon the motion made by Butch Cook, and seconded by Nancy Bentley by roll call vote on the 21st day of May, 2007, as follows

Aldermen elected 8

Aldermen Present 7

Voting Aye:

Shirley Chancellor, Nancy Bentley, T.A. Whitsitt, Dawn Haney, George Cook Jr., Dawn Thompson, and Dave McClelland

Voting Nay:

None

Absent:

John Haney

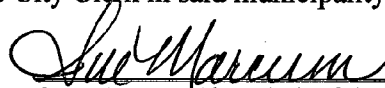
Abstain:

None

Other:

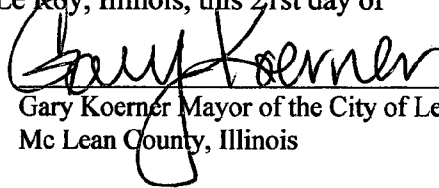
None

and deposited and filed in the office of the City Clerk in said municipality on the 21st day of May, 2007.



Sue Marcum, City Clerk of the City of Le Roy
Mc Lean County, Illinois

APPROVED BY the Mayor of the City of Le Roy, Illinois, this 21st day of May, 2007.



Gary Koerner Mayor of the City of Le Roy,
Mc Lean County, Illinois

ATTEST: (SEAL)



Sue Marcum, City Clerk of the City of Le Roy
Mc Lean County, Illinois

CERTIFICATE

I, Sue Marcum, certify that I am the duly appointed and acting municipal clerk of the City of Le Roy, of McLean County, Illinois.

I further certify that on **May 21, 2007** the Corporate Authorities of such municipality passed and approved **Ordinance No. 07-05-02-10** entitled:

**AN ORDINANCE APPROVING NON-HOME RULE MUNICIPAL RETAILERS'
OCCUPATION TAX AND NON-HOME RULE MUNICIPAL SERVICE
OCCUPATION TAX**

which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. **07-05-02-10**, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted at the municipal building, commencing on **May 21, 2007** and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the municipal clerk.

Dated at Le Roy, Illinois this 21st day of May, 2007.

(SEAL)


Municipal Clerk

STATE OF ILLINOIS)
) SS:
COUNTY OF MCLEAN)

I, Sue Marcum, do hereby certify that I am the duly qualified and acting City Clerk of the City of Le Roy, McLean County, Illinois, and as such City Clerk that I am the keeper of the records and files of the Mayor and the City Council of said City.

I do further certify that the foregoing is a true, correct and complete copy of an ordinance entitled:

**AN ORDINANCE APPROVING NON-HOME RULE MUNICIPAL RETAILERS'
OCCUPATION TAX AND NON-HOME RULE MUNICIPAL SERVICE
OCCUPATION TAX**

I do further certify said *ordinance* was adopted by the City Council of the City of Le Roy at a regular meeting on the 21st day of May, 2007, and prior to the making of this certificate the said ordinance was on file with the permanent records of said City where it now appears and remains as a permanent record of said ordinance in the record books.

Dated this 21st day of May 2007

(SEAL)


City Clerk