

COUNTY OF McLEAN, STATE OF ILLINOIS

ORDINANCE NO. 24-12-03-10

AN ORDINANCE IMPOSING A LOCAL NON-HOME RULE MUNICIPAL
RETAILERS' OCCUPATION TAX AND NON-HOME RULE MUNICIPAL
SERVICE OCCUPATION TAX OF 1%

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LE ROY THIS
16th Day of December 2024

PRESENTED: December 16, 2024

PASSED: December 16, 2024

APPROVED: December 16, 2024

RECORDED: December 16, 2024

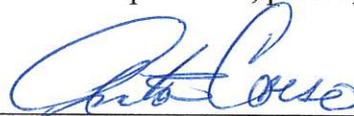
PUBLISHED: December 16, 2024

In Pamphlet Form

Voting "Aye" 8

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.



Anita Corso, City Clerk of the
City of Le Roy, McLean County, Illinois

(SEAL)



Dated: December 16, 2024

ORDINANCE NO. 24-12-03-10

**AN ORDINANCE IMPOSING A LOCAL NON-HOME RULE
MUNICIPAL RETAILERS' OCCUPATION TAX AND NON-HOME RULE
MUNICIPAL SERVICE OCCUPATION TAX OF 1%**

WHEREAS, the City of Le Roy has authority pursuant to Public Act 103-0781 and Illinois Municipal Code Sections 8-11-1.1, 8-11-1.3 and 8-11-1.4 to impose a local sales tax up to 1%; and

WHEREAS, the City of Le Roy pursuant to referendum previously imposed a local non-home rule municipal retailers' occupation tax and non-home rule municipal service occupation tax of one-half of one percent; and

WHEREAS, the City of Le Roy desires to avail itself of the new authority granted by PA-103-0781 and impose a local non-home rule municipal retailers' occupation tax and non-home rule municipal service occupation tax of one-percent (1%) effective July 1, 2025; and

WHEREAS, it is in the best interests of the health safety and welfare of the citizens of Le Roy to amend the City Code of Ordinances and impose a local non-home rule municipal retailers' occupation tax and non-home rule municipal service occupation tax of one-percent;

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF LE ROY, MCLEAN COUNTY, ILLINOIS AS FOLLOWS:

Section 1:: Pursuant to Public Act 103-0781 and Illinois Municipal Code Sections 8-11-1.1, 8-11-1.3 and 8-11-1.4 the City of Le Roy does hereby impose a local non-home rule municipal retailers' occupation tax and non-home rule municipal service occupation tax of one percent (1%) on all persons engaged in the business of selling tangible personal property and all persons engaged in the business of making sales of service, all as authorized pursuant to law, making a total local occupation and service occupation tax of one-percent effective July 1, 2025.

Section 2. The Code of Ordinances for the City of Le Roy is accordingly amended to read as follows effective July 1, 2025, with strike-out indicating deletion in text and underscore indicating addition to text:

§ 3-2A-1 Municipal Retailers' Occupation Tax.

[1975 Code § 33.01]

A.

Tax Imposed:

1.

~~Home Rule Tax: A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in the City at the rate of 1% of the gross receipts from such sales made in the course of such a business, in accordance with the provisions of 65 Illinois Compiled Statutes 5/8-11-1.~~

[Amended by 2003 Code; Ord. 07-05-02-10, 5-21-2007, eff. 1-1-2008]

2.

Nonhome Rule Tax: 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 1 % of the gross receipts from such sales made in the course of such business. This "nonhome rule municipal retailers' 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 nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, and syringes and needles used by diabetics. The imposition of this nonhome rule tax is in accordance with the provisions of Sections 8-11-1.1 and 8-11-1.3 of the Illinois municipal code.^[1]

[Amended by Ord. 07-05-02-10, 5-21-2007, eff. 1-1-2008]

[1]

Editor's Note: See 65 ILCS 5/8-11-1.3.

B.

Report Required: Every such person engaged in such business in the City shall file on or before the last day of each calendar month, the report to the state department of revenue required by section three of "an act in relation to a tax upon persons engaged in the business of selling tangible personal property to purchasers for use or consumption", approved June 28, 1933, as amended.^[2]

[2]

Editor's Note: See 35 ILCS 120/1 et seq.

C.

Payment Of Tax: At the time such report is filed, there shall be paid to the state department of revenue the amount of tax hereby imposed on account of the receipts from sales of tangible personal property during the preceding month.

D.

State Exclusions Not Applicable: The exclusion contained in Section 1d of the retailers' occupation tax act, approved June 28, 1933, as amended,^[3] shall not apply to property within the City.

[Amended by Ord. 85, 1-2-1979; 2003 Code]

[3]

Editor's Note: See 35 ILCS 120/1d.

§ 3-2A-2Municipal Service Occupation Tax.

[1975 Code § 33.02]

A.

Tax Levied:

1.

~~Home Rule Tax: A tax is hereby imposed upon all persons engaged in the City in the business of making sales of service at the rate of 1% of the cost price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, in accordance with the provisions of 65 Illinois Compiled Statutes 5/1-11-5.~~

[Amended by 2003 Code; Ord. 07-05-02-10, 5-21-2007, eff. 1-1-2008]

2.

Nonhome Rule Tax: A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of 1 % of the selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service. This "nonhome 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 nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, and syringes and needles used by diabetics. The imposition of this nonhome rule tax is in accordance with the provisions of Sections 8-11-1.1 and 8-11-1.4 of the Illinois municipal code.^[1]

[Amended by Ord. 07-05-02-10, 5-21-2007, eff. 1-1-2008]

[1]

Editor's Note: See 65 ILCS 5/8-11-1.4

B.

Report Required: Every supplier or serviceman required to account for municipal service occupation tax for the benefit of the City shall file, on or before the last day of each calendar month, the report to the state department of revenue required by section nine of the service occupation tax act, approved July 10, 1961, as amended.^[2]

[2]

Editor's Note: See 35 ILCS 115/1 et seq.

C.

Payment Of Tax: At the time such report is filed, there shall be paid to the state department of revenue the amount of tax hereby imposed.

D.

State Exclusions Not Applicable: The exclusion contained in Section 2(e) of the service occupation tax act, approved July 10, 1961, as amended,^[3] shall not apply to property within the City.

[Amended by Ord. 85, 1-2-1979]

[3]

Editor's Note: See 35 ILCS 115/2(e).

§ 3-2A-3Municipal Use Tax.

[1975 Code § 33.03; amended by 2003 Code]

A.

~~Tax Levied. A tax is hereby imposed in accordance with the provisions of 65 Illinois Compiled Statutes 5/8-11-6 upon the privilege of using in the City any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at the rate of 1% of the selling price of such tangible property with "selling price" to have the meaning as defined in the use tax act, approved July 14, 1955.[†]~~

[1]

Editor's Note: See 35 ILCS 105/1 et seq.

B.

~~Collection and Payment Of Tax: Such tax shall be collected by the Illinois department of revenue for the City and shall be paid before the title of certificate of registration for the personal property is issued.~~

Section 3. Recitals. The foregoing Recitals are incorporated herein and form a part of this Ordinance.

Section 4. Publication. The City Clerk be and is hereby authorized and directed to publish this Ordinance in pamphlet form as provided by law.

Section 5. Severability. In the event any part of this Ordinance shall be found and determined to be invalid by a Court of competent jurisdiction, all valid parts that are severable from this invalid part shall remain in full force and effect.

Section 6. Repealer. All ordinances or parts of ordinances in conflict herein, are hereby repealed, provided, however, that nothing herein contained shall affect any rights, action, or causes of action, which have accrued to the City of Le Roy, prior to the effective date of this Ordinance.

†

Section 7. Saving Clause. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance, which are hereby declared to be separable.

Section 8. Effective Date. This Ordinance shall be in full force and effect ten (10) days following its publication in pamphlet form as provided by law.

PASSED by the City Council of the City of Le Roy, Illinois, upon the motion
Made by Justin Morfey, and seconded by Matthew Steffen, by roll call vote on the 16th
day of December, 2024, as follows

Aldermen Elected 8

Aldermen Present 8

Voting Aye: Dawn Hanafin, Justin Morfey, Patricia Welander, Kelly Lay, Ron Legner,
Matt Steffen, Kyle Merkle, Sarah Welte

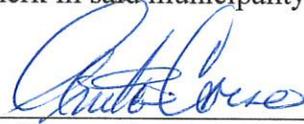
Voting Nay: None

Absent: None

Abstain: None

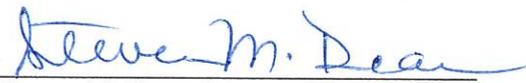
Other: None

and deposited and filed in the office of the City Clerk in said municipality on the 16th
day of December 2024



Anita Corso, City Clerk of the City of Le Roy,
Mc Lean County, Illinois

APPROVED BY the Mayor of the City of Le Roy, Illinois, this 16th day of
December, 2024.

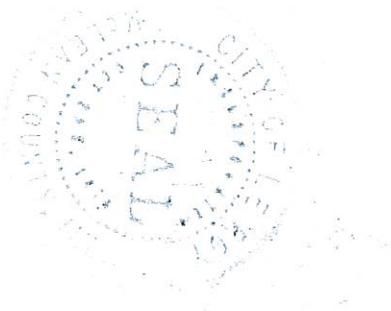


Steven M. Dean, Mayor of the City of Le Roy,
Mc Lean County, Illinois

ATTEST: (SEAL)



Anita Corso, City Clerk of the City of
Le Roy, Mc Lean County, Illinois



CERTIFICATE

I, Anita Corso, 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 **December 16, 2024** the Corporate Authorities of such municipality passed and approved **Ordinance No. 24-12-03-10** entitled:

**AN ORDINANCE IMPOSING A LOCAL NON-HOME RULE MUNICIPAL
RETAILERS OCCUPATION TAX AND NON-HOME RULE MUNICIPAL
SERVICE OCCUPATION TAX OF 1%**

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

The pamphlet form of Ordinance No. **24-12-03-10**, including the Resolution and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted at the municipal building, commencing on **December 16, 2024** 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 16th day of December 2024.



Anita Corso, City Clerk of the City of Le Roy, McLean County, Illinois

(SEAL)



STATE OF ILLINOIS)
) SS:
COUNTY OF MCLEAN)

I, Anita Corso, 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 IMPOSING A LOCAL NON-HOME RULE MUNICIPAL RETAILERS OCCUPATION TAX AND NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX OF 1%

I do further certify said *ordinance* was adopted by the City Council of the City of Le Roy at a regular meeting on the 16th day of December 2024, 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 16th Day of December 2024



Anita Corso, City Clerk of the
City of Le Roy, McLean County, Illinois

(SEAL)

