



Illinois Department of Revenue

1500 South Ninth Street
Springfield, Illinois 62708

August 17, 1981

City of LeRoy
LeRoy, Illinois 61752

Attention: Miss Juanita Dagley
City Clerk

Gentlemen:

We are currently in the process of reviewing and updating our municipal ordinance file and it has come to our attention that we have not, as yet, received a certified publication date for Ordinance No. 128 of the City of LeRoy. Please see our letter to you of December 15, 1980, attached.

Please forward this information as soon as possible so that we may be sure the City of LeRoy is receiving the correct amount of municipal tax.

If I can be of any further assistance in this matter, please contact me at the number shown below.

Very truly yours,

J. THOMAS JOHNSON
Director of Revenue

By: *Constance W. Beard*
Constance W. Beard
Staff Attorney
Legal Division
Springfield Office
Phone: (217) 782-7054

CWB:msk
Enc.

Ord 74

Jan 15

December 15, 1980

City of LeRoy
LeRoy, Illinois 61752

Attention: Miss Juanita Dagley
City Clerk

Gentlemen:

This is to acknowledge receipt of your Ordinance No. 128, which notifies the Department of the repeal of Ordinance No. 128 relating to the tax on farm machinery.

Ordinance No. 128 of the City of LeRoy will remove the 1% municipal retailers' occupation tax, Municipal Service Occupation Tax and municipal use tax reimposed under House Bill 2921 on sales of qualifying farm machinery and equipment. Please be advised, however, that pursuant to Municipal Code Sections 8-11-1, 8-11-5 and 8-11-6, an Ordinance or Resolution imposing a tax or effecting the rate of a tax is effective on the first day of the month, next, following the expiration of the publication period provided in Section 1-2-4. Therefore, you must provide us with a certified copy of the publication date of Ordinance No. 128 so that we may determine the correct effective date.

Very truly yours,

J. THOMAS JOHNSON
Director of Revenue

By:

Constance Wleczorek
Staff Attorney
Legal Division
Springfield Office
Phone: (217) 782-7054

CW:msk

OFFICERS

JACK W. MOSS
Mayor

MRS. JUANITA DAGLEY
City Clerk

HUNT HENDERSON
City Attorney

MRS. MILDRED WHITAKER
City Treasurer

City of LeRoy

STATE OF ILLINOIS



August 19, 1981

ALDERMEN

Ward One
JON WINSTON
LOREN BEAN JR.

Ward Two
GARY BUILTA
MICHAEL HANAFIN

Ward Three
IRWIN MORELAND
DAVID KING

Illinois Department of Revenue
1500 S. Ninth St.
Springfield, Illinois 62708

Attn: Constance W. Beard

Enclosed is copy of our Ordinance No. L28 passed December 1, 1980 by Le Roy City Council. This ordinance was published in pamphlet form by authority of City Council.

I am sorry for the oversight.

Thank you!

CITY OF LE ROY

Juanita Dagley
Juanita Dagley
City Clerk



Illinois Department of Revenue

1500 South Ninth Street
Springfield, Illinois 62708

August 25, 1981

City of LeRoy
LeRoy, Illinois 61752

Attention: Miss Juanita Dagley
City Clerk

Gentlemen:

This is to acknowledge receipt of your Ordinance which provides for the repeal of the reimposition of the municipal retailers' occupation tax, Municipal Service Occupation Tax and municipal use tax reimposed pursuant to House Bill 2921 (PA 81-1379). These taxes will only apply to 50% of the proceeds from sales of qualifying farm machinery and equipment up to September 1, 1981, and 100% thereafter.

This Ordinance will become effective January 1, 1981.

Very truly yours,

J. THOMAS JOHNSON
Director of Revenue

By: *Constance W. Beard*
Constance W. Beard
Staff Attorney
Legal Division
Springfield Office
Phone: (217) 782-7054

CWB:msk



Illinois Department of Revenue

1500 South Ninth Street
Springfield, Illinois 62708

January 17, 1983

City of LeRoy
LeRoy, Illinois 61752

Attention: Office of the City Clerk

Gentlemen:

Please be advised that an adjustment has been made to the effective date of the City of LeRoy Ordinance No. 128 passed December 1, 1980, which repealed Municipal Retailers' Occupation Tax, Municipal Service Occupation Tax and Municipal Use Tax on the sale of qualifying farm machinery and equipment.

This ordinance will be considered effective December 1, 1980 (rather than January 1, 1981, as you were notified by my letter of August 25, 1981).

The Department has determined that an ordinance which repeals a Municipal Retailers' Occupation Tax, Municipal Service Occupation Tax or Municipal Use Tax or any authorized portion thereof, is not subject to the same publication requirements of an ordinance imposing such a tax. Therefore, unless a specific effective date is provided in the municipal ordinance, the effective date of the ordinance will be considered the date the ordinance is passed or adopted rather than the first of the month next following publication.

Please notify all affected retailers in the City of LeRoy.

If there are any questions with regard to this change in effective date, please contact me at the number shown below.

Very truly yours,

J. THOMAS JOHNSON
Director of Revenue

By: *Constance W Beard*
Constance W. Beard
Staff Attorney
Legal Division
Springfield Office
Phone: (217) 782-7054

CWB:msk