

CITY OF LeROY  
COUNTY OF McLEAN  
STATE OF ILLINOIS

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ORDINANCE NO. 00-06-08-10

AN ORDINANCE AMENDING AN ORDINANCE ESTABLISHING A GROSS RECEIPTS  
UTILITY TAX, AND FURTHER AMENDING CHAPTER 33 OCCUPATION AND USE TAX,  
MUNICIPAL CODE OF THE CITY OF LE ROY, ILLINOIS, 1975 (AS AMENDED)

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ADOPTED BY THE CITY COUNCIL OF THE CITY OF LE ROY  
THIS 19th DAY OF JUNE, 2000.

PRESENTED: June 19th, 2000

PASSED: June 19th, 2000

APPROVED: June 19th, 2000

RECORDED: June 19th, 2000

PUBLISHED: June 19th, 2000

In Pamphlet Form


Voting "Aye" 4

Voting "Nay" 0

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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 the City of LeRoy,  
McLean County, Illinois

Dated: June 19th, 2000.

ORDINANCE NO. 00-06-08-10

AN ORDINANCE AMENDING AN ORDINANCE ESTABLISHING A GROSS RECEIPTS UTILITY TAX, AND FURTHER AMENDING CHAPTER 33 OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF LE ROY, ILLINOIS, 1975 (AS AMENDED)

WHEREAS, the Mayor and City Council of the City of LeRoy, McLean County, Illinois, an Illinois municipal corporation, have determined that it is in the best interests of the City of LeRoy and of its residents that the utility tax, recently adopted by ordinance, be amended and that Chapter 33 of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), be further amended,

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of LeRoy, McLean County, Illinois, in lawful meeting assembled, as follows:

Section 1. Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), is hereby amended by addition of new sub-sub-section 33.04(a)(2.5) in words and figures as follow:

*33.04 GROSS RECEIPTS UTILITY TAX.*

(a) TAX...(1)...

(2)...

(2.5) Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the City of LeRoy, and not for resale, at the rate of five percent (5 %) of the gross receipts therefrom.

Section 2. Section 33.04 is further amended by addition of new sub-section (k) in words and figures as follow:

(k) The tax authorized by this ordinance shall be collected from the purchaser by the person maintaining a place of business in this state who transmits messages (by electricity) or who delivers electricity or gas to the purchaser. This tax shall constitute a debt of the purchaser to the person so delivering the transmitted messages (by electricity) or delivering electricity or gas to the purchaser, and if unpaid is recoverable in the same manner as the original charge for delivering the transmitted messages (by electricity) or delivering electricity or gas. Any tax required to be collected pursuant to this ordinance and any such tax collected by a person transmitting messages (by electricity) or delivering electricity or gas shall constitute a debt owed

to the City of LeRoy by such person transmitting messages (by electricity) or delivering electricity or gas. Persons transmitting messages (by electricity) or delivering electricity or gas shall collect the tax from the purchaser by adding such tax to the gross charge for transmitting messages (by electricity) or delivering electricity or gas. Persons transmitting messages (by electricity) or delivering electricity or gas shall also be authorized to add to such gross charge an amount equal to five percent (5%) of the tax to reimburse the person transmitting messages (by electricity) or delivering electricity or gas for the expense incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the City of LeRoy upon request. If the person transmitting messages (by electricity) or delivering electricity or gas fails to collect the tax from the purchaser, then the purchaser shall be required to pay the tax directly to the City of LeRoy in the manner prescribed by the City of LeRoy. Persons transmitting messages (by electricity) or delivering electricity or gas who file returns pursuant to this ordinance shall, at the time of filing any such return, pay the City of LeRoy the amount of tax collected pursuant to this ordinance.

Section 3. Section 33.04 is further amended by addition of new sub-section (l) in words and figures as follow:

(l) No tax authorized by this Ordinance may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the business or privilege may not, under the Constitution and statutes of the United States, be made the subject of taxation by the State of Illinois or any political subdivision thereof; nor shall any person engaged in the business of distributing, supplying, furnishing, or selling or transmitting, gas, or electricity, or engaged in the business of transmitting messages, or using or consuming electricity acquired and purchased at retail, be subject to taxation under the provisions of this Ordinance for those transactions that are or may become subject to taxation under the provisions of the "Non-Home Rule Municipal Retailers Occupation Tax Act" (of the State of Illinois), as authorized by 65 ILCS 5/8-11-1.3; nor shall any tax authorized by this Ordinance be imposed upon any person or any business or any privilege unless the tax is imposed in like manner and at the same rate upon all persons engaged in businesses of the same class in the City of LeRoy, whether privately or municipally owned or operated, or exercising the same privilege within the City of LeRoy.

Section 4. All ordinances, or parts thereof, and all resolutions, or parts thereof, in conflict with this Ordinance shall be and the same are hereby repealed to the extent of such conflict, and this Ordinance shall be in full force and effect as set forth hereafter.

Section 5. Nothing in this ordinance hereby adopted shall be construed to affect any suit or proceeding pending in any court, or any rights acquired, or any liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance, or any part of any act or ordinance, hereby repealed; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

Section 6. This ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED by the City Council of the City of LeRoy, Illinois, upon the motion by Steve Dean, seconded by Dave McClelland

, by roll call vote on the 19th day of June, 2000, as follows:

Aldermen elected 6 Aldermen present 3

VOTING AYE:

Dave McClelland, Ryan Miles, Steve Dean, Mayor Robert Rice  
(full names)

VOTING NAY:

none  
(full names)

ABSENT:

Dawn Thompson, Ron Litherland, W. H. Weber, absent  
(full names)

ABSTAIN:

none  
(full names)

OTHER:

none  
(full names)

and deposited and filed in the office of the acting City Clerk in said municipality on the 19th day of June, 2000.

  
x Sue Marcum  
Sue Marcum, City Clerk of the City of LeRoy,

McLean County, Illinois

APPROVED BY the Mayor of the City of LeRoy, Illinois, this 19th day of

June, 2000.

X Robert Rice  
Robert Rice, Mayor of the City of LeRoy,  
McLean County, Illinois

ATTEST: (SEAL)

X Sue Marcum  
Sue Marcum, City Clerk, City of LeRoy,  
McLean County, Illinois

**CERTIFICATE**

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

I further certify that on June 19th, 2000, the Corporate Authorities of such municipality passed and approved Ordinance No. 00-06-08-10, entitled:

AN ORDINANCE AMENDING AN ORDINANCE ESTABLISHING A GROSS RECEIPTS UTILITY TAX, AND FURTHER AMENDING CHAPTER 33 OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF LE ROY, ILLINOIS, 1975 (AS AMENDED), which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 00-06-08-10 including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted at the municipal building, commencing on June 19th, 2000, 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 LeRoy, Illinois, this 19th day of June, 2000.

(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 LeRoy, McLean County, Illinois, and as such acting 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 AMENDING AN ORDINANCE ESTABLISHING A GROSS RECEIPTS UTILITY TAX, AND FURTHER AMENDING CHAPTER 33 OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF LE ROY, ILLINOIS, 1975 (AS AMENDED).**

I do further certify said ordinance was adopted by the City Council of the City of LeRoy at a regular meeting on the 19th day of June, 2000, and prior to the making of this certificate the said ordinance was spread at length upon the permanent records of said City where it now appears and remains as a faithful record of said ordinance in the record books.

Dated this 19th day of June, 2000.

x   
\_\_\_\_\_  
City Clerk

(SEAL)