

ORDINANCE NO. 99

Municipal Service Occupation Tax

BE IT ORDAINED by the President and Board of Trustees of the Village of Gifford, Illinois, that:

Section 1. A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service at the rate of three-quarters of one per cent of the cost price of all tangible personal property transferred by said 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 Section 8-11-5 of the Illinois Municipal Code.

Section 2. Every supplier or serviceman required to account for Municipal Service Occupation Tax for the benefit of this municipality 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.

Section 3. At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed.

Section 4. The Village Clerk is hereby directed to transmit to the State Department of Revenue a certified copy of this ordinance not later than five (5) days after the effective date of this ordinance.

Section 5. This ordinance shall be published within ten (10) days of its enactment as provided in Section 1-2-4 of the Illinois Municipal Code and shall be effective from and after the first day of the calendar month next following the expiration of the ten (10) day publication period.