

ORDINANCE NO. 106

MUNICIPAL RETAILERS' 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 the business of selling tangible personal property at retail in this village at the rate of one per cent of the gross receipts from such sales made in the course of such business while this ordinance is in effect, in accordance with the provisions of Section 3-11-1 of the Illinois Municipal Code.

Section 2. Every such person engaged in such business in the village 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.

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 on account of the receipts from sales of tangible personal property during the preceding month.

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 October, 1969.

Section 6. Ordinance No. 92 entitled "Municipal Retailers' Occupation Tax" passed July <sup>24</sup>~~12~~, 1967 is hereby repealed effective October 1, 1969.

Passed and approved this 7<sup>th</sup> day of August, A.D. 1969.

APPROVED: Harvey A. Spear  
President of the Board of Trustees

ATTEST:

James A. Martin  
Village Clerk