

CHAPTER 25

RETAILERS' OCCUPATION TAX

SECTION:

- 3-25-1: Tax Imposed
- 3-25-2: File Report
- 3-25-3: Payment

3-25-1: TAX IMPOSED: A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in the Village at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business while this Chapter is in effect, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code.

3-25-2: FILE REPORT: 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 Personal Property to Purchasers for Use or Consumption" approved June 28, 1933, as amended.

3-25-3: PAYMENT: 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. (Ord. 276; 8-18-69)