

CHAPTER 26

USE TAX

SECTION:

- 3-26-1: Tax Imposed
- 3-26-2: Collection
- 3-26-3: Municipal Automobile Renting Use Tax

3-26-1: TAX IMPOSED: A tax is hereby imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code upon the privilege of using in the Village of Andalusia any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is title to register with an agency of Illinois Government. The tax shall be at a rate of one percent (1%) of the selling price of such tangible property with selling price to the meaning as defined in the Use Tax Act, approved July 14, 1955.

3-26-2: COLLECTION:¹ The use tax shall be collected by the Illinois Department of Revenue for the Village of Andalusia imposing the tax and shall be paid before the title or certificate of registration for the personal property is issued. (Ord. 322, 11-18-74)

3-26-3: MUNICIPAL AUTOMOBILE RENTING USE TAX:

- (A) A tax is hereby imposed upon the privilege of using in this City (Village) an automobile which is rented from a rentor outside Illinois and which is titled or registered with any agency of this State's government in this City (Village) at the rate of one percent (1%) of the rental price of such automobile while this Section is in effect, in accordance with the provisions of section 8-11-8 of the Illinois Municipal Code.
- (B) Every such person engaged in such business in the City (Village) shall file on or before the last day of each calendar month, the report to the State Department of Revenue required by sections two (2) and three (3) 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 29, 1933, as amended.
- (C) The tax provided for in this Section shall be collected from the persons whose Illinois address for titling or registration purposes is given as being in this City (Village).
- (D) 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 renting of automobiles during the preceding month. (Ord. 401,2-1-82)

¹ See Section 6-2-36 of this Village Code.