
**THE VILLAGE OF HOMER GLEN
WILL COUNTY, ILLINOIS**

**ORDINANCE
NUMBER 16-001**

**AN ORDINANCE CREATING A MUNICIPAL RETAIL
MOTOR FUEL TAX UPON THE PRIVILEGE OF
PURCHASING MOTOR FUEL AT RETAIL WITHIN THE
VILLAGE OF HOMER GLEN, WILL COUNTY, ILLINOIS**

**GEORGE YUKICH, Village President
ANN HOLTZ, Village Clerk**

**MICHAEL COSTA
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BETH RODGERS
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Trustees

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WHEREAS, the Village of Homer Glen is a home-rule unit under subsection (a) of Section 6 of Article VII of the Illinois Constitution of 1970; and

WHEREAS, subject to said Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs for the protection of the public health, safety, morals and welfare; and

WHEREAS, the Village of Homer Glen has reviewed and considered future growth and initiatives related to parks and recreation within the Village and has determined that it is in the best interests of the Village to secure additional funding for said growth and initiatives; and

WHEREAS, the Village has determined that imposing a municipal retail motor fuel tax is a reasonable manner in which to secure additional funding for future growth and initiatives relating to parks and recreation; and

WHEREAS, in furtherance of its home rule powers, it is necessary and desirable for the Village of Homer Glen to amend its ordinances regarding taxation by creating a municipal retail motor fuel tax upon the privilege of purchasing motor fuel at retail within the corporate limits of the Village, and limiting the use of the proceeds of such tax to fund parks and recreation initiatives.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF HOMER GLEN, WILL COUNTY, ILLINOIS:

Section 1. Recitals. The foregoing recitals are hereby incorporated into this ordinance as if fully set forth herein.

Section 2: Definitions – For the purposes of this ordinance, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this section:

- (a) Dealer: Means every person engaged in the business of selling motor fuel, and who has an established place of business for such purposes within the corporate limits of the Village of Homer Glen.
- (b) Motor Fuel: Means all volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, operating motor vehicles.
- (c) Person: The term person shall mean any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-

partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative fraternal, nonprofit, or otherwise whenever the term “person” is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean that the owners or part owners thereof, and as applied to corporations, the officers thereof.

- (d) Retail: Means the sale for any good and valuable consideration to a person for use as a consumer.

Section 3: Imposition of tax – There is hereby imposed and shall immediately accrue and be collected a tax upon the privilege of purchasing motor fuel at retail in the Village of Homer Glen at the rate of three cents (\$0.03) per gallon. In the event motor fuel is dispensed by a unit of measure other than the U.S. Gallon, then the tax shall be imposed at the same ratio of three cents (\$0.03) as the unit of measure is to the U.S. Gallon.

Section 4: Liability for Payment – The ultimate incidence of and liability for payment of said tax shall be borne by the retail purchaser. The tax herein levied shall be in addition to any and all other taxes. Nothing in this Ordinance shall be construed to impose the tax upon the occupation of selling motor fuel. It shall be the duty of every dealer or motor fuel retailer to secure said tax from each retail purchaser and remit to the Village of Homer Glen said tax under rules and regulations prescribed by the Village and as otherwise provided by this ordinance.

Section 5: Collection of Tax – Every dealer or motor fuel retailer in the Village of Homer Glen shall have the duty to collect the motor fuel tax from each retail purchaser at the time the dealer collects payment for the motor fuel.

Section 6: Remittal of Tax / Filing of Return – On or before the last day of the month, every dealer or motor fuel retailer in the Village of Homer Glen shall file a report of sale of motor fuel in the previous month to the Village’s Finance Director on such forms and in such manner as prescribed by the Village together with the appropriate tax payment. Every taxpayer shall keep accurate books and records, including original source documents. All such books and records shall at all times during business hours, be subject to and available for inspection by the Village of Homer Glen.

Section 7: Service Fee - A retail dealer remitting timely and correct tax payment to the Village shall be entitled to withhold from tax collections a services fee equal to 1% of the amounts collected to compensate for the cost of collection, filing returns and supplying information to the Village’s Finance Director.

Section 8: Penalty and Interest

- (a) If for any reason any tax return is not filed when due, a penalty equal to ten percent (10%) of the tax which would be due shall be assessed.

- (b) If for any reason any tax is not paid when due, a penalty equal to ten percent (10%) of the tax which is due shall be assessed.
- (c) Interest of 1% per month or fraction thereof will also be assessed on the unpaid tax.
- (d) The Village may bring an action to enforce this ordinance and collect any unpaid tax or penalty and interest in any court of competent jurisdiction. Each failure to collect the tax imposed hereby and each failure to pay such tax over to the Village shall constitute a separate violation.

Section 9: Exemptions – The tax imposed by this ordinance shall not apply to school districts or units of local government within the corporate limits of the Village of Homer Glen.

Section 10: Allocation of Funds Collected – All monies collected pursuant to this ordinance shall be allocated to the Village’s Park and Recreation Fund for park and recreation expenditures, including but not limited to park improvements, capital outlays, land acquisition, park maintenance, contractual services and personnel expenditures.

Section 11: Severability - The various portions of this ordinance are hereby expressly declared to be severable, and the invalidity of any such portion of this ordinance shall not affect the validity of any other portions of this ordinance, which shall be enforced to the fullest extent possible.

Section 12: Repealer - All ordinances or portions of ordinances previously passed or adopted by the Village of Homer Glen that conflict with or are inconsistent with the provisions of this ordinance are hereby repealed.

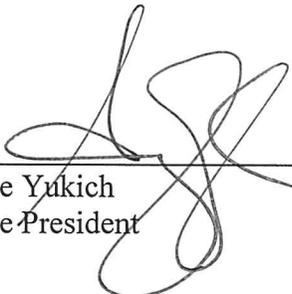
Section 13: Effective Date - This ordinance shall be in full force and effect on and after March 1, 2016.

(Intentionally Left Blank)

Adopted this 13th day of January pursuant to a roll call vote as follows:

	YES	NO	ABSENT	PRESENT
Burian	X			
Caprio	X			
Costa	X			
Neitzke-Troiike	X			
Rodgers	X			
Sweas	X			
Yukich (Village President)				
TOTAL				

APPROVED by the Village President on January 13, 2016.



George Yukich
Village President

ATTEST:



Ann Holtz
Village Clerk