

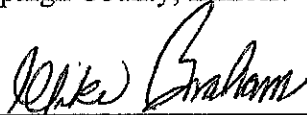
ORDINANCE NO. 2409

**AN ORDINANCE
AMENDING SECTIONS 34-20 AND 34-47 OF
THE CODE OF ORDINANCES, VILLAGE OF RANTOUL, ILLINOIS, IN
CONNECTION WITH THE HOME RULE MUNICIPAL RETAILERS' OCCUPATION
TAX AND THE HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

**VILLAGE OF RANTOUL
CHAMPAIGN COUNTY, ILLINOIS**

CERTIFICATE OF PUBLICATION

Published in pamphlet form this 9th day of December, 2014, by authority of the President and Board of Trustees of the Village of Rantoul, Champaign County, Illinois.



Village Clerk

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WHEREAS, the Village of Rantoul, Champaign County, Illinois (the "Village") is a municipality and a home rule unit under Section 6, Article VII of the Constitution of the State of Illinois; and

WHEREAS, as a home rule unit, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs, that protect the public health, safety and welfare of its citizens, that license, that tax and that incur debt;

WHEREAS, in addition to the Village's power as a home rule municipality, this Ordinance is adopted under and pursuant to the provisions of Sections 8-11-1 and 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-1 and 5/8-11-5), as supplemented and amended; and

WHEREAS, the President and Board of Trustees of the Village desires to effect a change in the rates of the Home Rule Municipal Retailers Occupation Tax and the Home Rule Municipal Service Occupation Tax from one and one-fourth percent (1¼%) to one and one-half percent (1½%).

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF RANTOUL, CHAMPAIGN COUNTY, ILLINOIS, as follows:

Section 1. Adoption. Section 34-20, entitled "Tax Imposed", of ARTICLE II, entitled "HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX", and Section 34-47, entitled "Tax Imposed", of ARTICLE III, entitled "HOME RULE MUNICIPAL RETAILERS' SERVICE OCCUPATION TAX", of Chapter 34, entitled "TAXATION", of the Code of Ordinances, Village of Rantoul, Illinois, as supplemented and amended, be and the same are hereby further amended to provide as follows:

Section 34-20. Tax Imposed.

(a) Under and pursuant to Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1), as supplemented and amended (the "**Home Rule Municipal Retailers' Tax Act**"), a tax is hereby imposed at the rate of one and one-half percent (1½%) upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of the government of the State of Illinois, at retail in this Village on the gross receipts from these sales made in the course of such business.

(b) Such "Home Rule Municipal Retailers' Occupation Tax" shall not be imposed on the sales of food for human consumption that is to be consumed off the premises where sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing

materials, syringes, needles used by diabetics and any other sales now or hereafter specified in the Home Rule Municipal Retailers' Tax Act upon which such additional tax may not be imposed.

Section 34-47. Tax Imposed.

(a) Under and pursuant to Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5), as supplemented and amended (the "Home Rule Municipal Service Occupation Tax Act"), a tax is hereby imposed at the rate of one and one-half percent (1½%) upon all persons engaged in the business of making sales of service of the selling price of all tangible personal property transferred by such serviceman either in the form of tangible personal property or in the form of real estate as an incident to a sale of service.

(b) Such "Home Rule Municipal Service Occupation Tax" shall not be imposed on the sales of food for human consumption that is to be consumed off the premises where sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, needles used by diabetics and any other sales now or hereafter specified in the Home Rule Municipal Service Occupation Tax Act upon which such additional tax may not be imposed.

Section 2. Effective Date. The change in the rate of taxes imposed pursuant to the provisions of this Ordinance shall become effective as of July 1, 2015, following the passage, approval, publication and filing of this Ordinance as required by law.

Section 3. Conflict. All ordinances or parts of ordinances which are in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby superseded.

Section 4. Publication. The Village Clerk is hereby authorized and directed to cause this Ordinance to be published in pamphlet form.

Section 5. Filing. The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Department of Revenue of the State of Illinois on or before the 1st day of April, 2015.

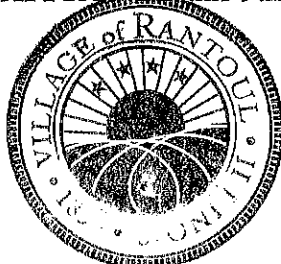
This Ordinance is hereby passed, the "ayes" and "nays" being called, by the concurrence of a majority of the members of the Corporate Authorities then holding office at a regular meeting on the date set forth below.

PASSED this 9th day of December, 2014.



Village Clerk

APPROVED this 9th day of December, 2014.



Village President

STATE OF ILLINOIS)
) SS.
COUNTY OF CHAMPAIGN)

CERTIFICATION OF ORDINANCE

I, Michael P. Graham, do hereby certify that I am the duly selected, qualified and acting Village Clerk of the Village of Rantoul, Champaign County, Illinois (the “Village”), and as such official I am the keeper of the records and files of the Village and of the President and Board of Trustees of the Village (the “Corporate Authorities”).

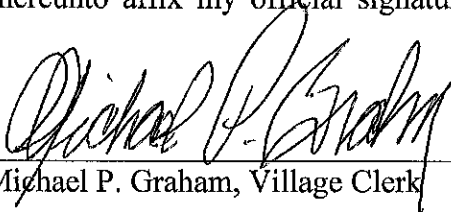
I do further certify that the attached ordinance constitutes a full, true and correct excerpt from the proceedings of the Village’s Corporate Authorities held on December 9, 2014, insofar as the same relates to the adoption of Ordinance No. 2409, entitled:

AN ORDINANCE AMENDING SECTIONS 34-20 AND 34-47 OF THE CODE OF ORDINANCES, VILLAGE OF RANTOUL, ILLINOIS, IN CONNECTION WITH THE HOME RULE MUNICIPAL RETAILERS’ OCCUPATION TAX AND THE HOME RULE MUNICIPAL SERVICE OCCUPATION TAX,

a true, correct and complete copy of which ordinance as adopted at such meeting appears in the minutes of such meeting and is hereto attached. Such ordinance was adopted and approved on the date thereon set forth by not less than an affirmative vote of a majority of the Corporate Authorities and approved by the President and on the date, all as indicated thereon.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of the Village, this 9th day of December, 2014.

(SEAL)



Michael P. Graham, Village Clerk