

ORDINANCE NO. 2438

AN ORDINANCE
ADDING A NEW ARTICLE VIII TO CHAPTER 34 OF THE RANTOUL CODE
IN CONNECTION WITH THE IMPOSITION OF A LOCAL MOTOR FUEL TAX

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

Section 1. Adoption. Chapter 34, entitled "Taxation", of the Rantoul Code, as supplemented and amended, be and the same is hereby further amended by adding a new Article VIII thereto as set forth in the title, headings and text thereof as attached hereto and hereby incorporated herein by this reference thereto.

Section 2. Effective Date. The provisions of this Ordinance shall become effective following its passage, approval and publication as required by law on October 1, 2015.

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of ordinances which are in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed.

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

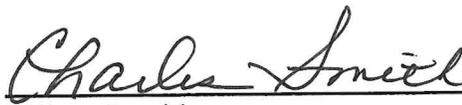
This ordinance is hereby passed, the "ayes" and "nays" being called, by the concurrence of a majority of the members of the Corporate Authorities then holding office at a regular meeting on the date set forth below.

PASSED this 11th day of August, 2015.

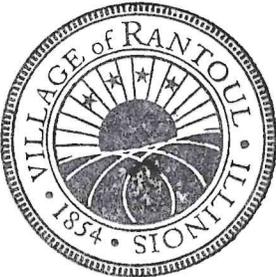


Village Clerk

APPROVED this 11th day of August, 2015.



Village President



**ARTICLE VIII
LOCAL MOTOR FUEL TAX**

Sec. 34-150. Definitions.

For the purposes of this Article, whenever any of the following words, terms or definitions are used herein; they shall have the meaning ascribed to them in this Section:

- (a) *Bulk user* means any person who purchases motor fuel for storage in bulk storage facilities located within the Village, which facilities are owned, leased, or controlled by the person for subsequent dispensing into the supply tanks of internal combustion engines operated by the person.
- (b) *Motor fuel* means all volatile and inflammable liquid produced, blended, or compounded for the purposes of, or which are suitable or practicable for, operating motor vehicles.
- (c) *Retail motor fuel dealer* means any person who engages in the business of selling motor fuel in the Village to a purchaser for use or consumption and not for resale in any form.
- (d) *Sale, resale or selling* means any transfer of ownership or possession, or both, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever for valuable consideration.

Sec. 34-151. Imposition of Tax.

- (a) There is levied and imposed upon the purchase of each gallon of motor fuel, or fraction thereof, sold at retail within the corporate limits of the Village, irrespective of the unit of measure in which it is actually sold, a tax at the rate of five cents (\$0.05) per gallon.
- (b) The tax herein levied shall be paid in addition to any and all other taxes and charges. The tax herein imposed is not based on the selling or purchase price or gross receipts from the sale or purchase of motor fuel.
- (c) The ultimate incident of and liability for payment of the tax is to be borne by the retail purchaser of motor fuel. Nothing in this Article shall be construed to impose a tax upon the occupation of persons engaged in the retail sale of motor fuel.
- (d) If the retail motor fuel dealer fails to collect the tax from the purchaser, then the purchaser shall be required to pay the tax directly to the Village in the manner prescribed by the Village.

Sec. 34- 152. Collection by Retail Motor Fuel Dealers.

All retail motor fuel dealers shall have the duty to collect, and shall collect and account for the tax imposed in Section 34-151 from each purchaser at the time that the consideration for such purchase is paid. Such retail motor fuel dealers shall be the trustee for the Village in the collection and remittance of such tax.

Sec. 34-153. Improper collection.

If any retail motor fuel dealer collects an amount upon a sale not subject to the tax imposed in Section 34-151 but which amount is purported to be the collection of such tax, or if a retail motor fuel dealer collects an amount upon a sale greater than the amount of the tax so imposed thereon and does not for any reason refund the same to the purchaser who paid the same before filing the return for the period in which such sale occurred, such retail motor fuel dealer shall account for and pay over those amounts to the Village along with the tax properly collected.

Sec. 34-154. Transmittal of tax revenue; credits and refunds.

- (a) All retail motor fuel dealers shall pay to the Village all taxes collected pursuant to this Article. A sworn monthly return shall be filed with the Village Comptroller of the Village by all retail motor fuel dealers in the Village in a format prescribed by the Village Comptroller, containing such information as the Village Comptroller may reasonably require, including all receipts from taxable purchases of motor fuel and the tax collected therewith, which return shall be filed by the twentieth (20th) day of the calendar month next succeeding the month for which the return is made and shall be accompanied by payment of all taxes due and owing for the month covered by such return.
- (b) Every bulk user shall transmit to the Village Comptroller no later than the 20th day of each calendar month, a sum of money equal to the amount of motor fuel tax owing for the preceding month, accompanied by a sworn monthly return in a format prescribed by the Village Comptroller containing such information as the Village Comptroller may reasonably require.
- (c) Any person filing a return may retain 1 percent of the tax collected to reimburse such person for expenses incurred in connection with collecting and remitting the tax imposed by this Article. Such retention shall not be allowed for any taxes not timely remitted to the Village Comptroller as required by this Article.

Sec. 34-155. Revenue to be used for transportation infrastructure projects.

The tax proceeds produced by the tax imposed pursuant to this Article shall be used for transportation infrastructure projects.

Sec. 34-156. Rules and regulations.

The Village Comptroller shall cause the provisions of this Article to be enforced and administered and in order to do so is authorized to promulgate and publish such rules and regulations and make such rulings and decisions not in conflict with this Article which such Village Comptroller may deem necessary to administer and enforce the provisions of this Article.