

VILLAGE OF NORTH RIVERSIDE

ORDINANCE NO. 19-O-09

AN ORDINANCE ESTABLISHING A LOCAL MOTOR FUEL TAX
IN THE VILLAGE OF NORTH RIVERSIDE,
COOK COUNTY, ILLINOIS

ADOPTED AND APPROVED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF NORTH RIVERSIDE, ILLINOIS
THIS 23RD DAY OF SEPTEMBER, 2019

ORDINANCE NO. 19-O-09

AN ORDINANCE ESTABLISHING A LOCAL MOTOR FUEL TAX
IN THE VILLAGE OF NORTH RIVERSIDE,
COOK COUNTY, ILLINOIS

WHEREAS, the Village of North Riverside, Cook County, Illinois (the “*Village*”) is a duly organized and existing non-home rule municipal corporation created under the provisions of the laws of the State of Illinois and under the provisions of the Illinois Municipal Code, as from time to time supplemented and amended.

WHEREAS, the Village is authorized by law (P.A. 101-0032), 65 ILCS 5/8-11-2.3, to impose a tax on motor fuel not to exceed \$0.03 per gallon.

NOW THEREFORE, be it ordained by the President and Board of Trustees of the Village of North Riverside, Cook County, Illinois as follows:

SECTION 1: DEFINITIONS.

Whenever used herein, unless context otherwise requires, the words, terms or phrases used herein shall have the meaning ascribed to them in the Illinois Motor Fuel Tax Law, 35 ILCS 505/1 *et seq.*, and 65 ILCS 5/8-11-2.3.

SECTION 2: IMPOSITION OF TAX.

- (a) There is levied and imposed upon the privilege of using or consuming motor fuel that is purchased at retail or bulk within the corporate limits of the Village, a motor fuel tax, irrespective of the unit of measure in which it is actually sold, at the rate of two cents (\$.02) per gallon for motor fuel.
- (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 imposition of these taxes is in accordance with Section 8-11-2.3 of the Illinois Municipal Code, and as set forth therein, as far as practicable, Sections 2b, 2d, 6, 6a, 12, 12a, 13, 13a.2, 13.a.8, 15.1 and 21 of the Motor Fuel Tax Law.

SECTION 3: ADMINISTRATION BY THE ILLINOIS DEPARTMENT OF REVENUE.

The taxes hereby imposed, and the civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have the full power to administer and enforce the provisions of this Ordinance.

Further, the failure to timely collect or remit all taxes due hereunder is a violation of the Code of Ordinances of the Village of North Riverside, and may be subject to penalties thereunder.

SECTION 4: CLERK TO CERTIFY ORDINANCE TO THE ILLINOIS DEPARTMENT OF REVENUE.

The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before the last day of the calendar month in which the ordinance is enacted.

SECTION 5: EFFECTIVE DATE.

This Ordinance shall be in full force and effect upon its passage, approval and publication as provided by law.

SECTION 6: REPEAL OF CONFLICTING PROVISIONS.

All ordinances and resolutions, or parts, thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

SECTION 7: SEVERABILITY.

If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

(Intentionally left blank)

ADOPTED by the President and Board of Trustees of the Village of North Riverside,
Cook County, Illinois this 23rd day of September 2019, pursuant to a roll call vote, as follows:

AYES: Trustees Czajka, Demopoulos, Flores, Mandel, Mengoni, Sarro

NAYS :None

ABSENT: None

ABSTAIN: None

ADOPTED AND APPROVED this 23rd day of September, 2019.

Hubert Hermanek, Jr.
Village President

ATTEST:

Kathy Ranieri
Village Clerk