

**AN ORDINANCE OF THE CITY OF ROLLING MEADOWS,
COOK COUNTY, ILLINOIS, AMENDING CHAPTER 102 OF THE
ROLLING MEADOWS CODE OF ORDINANCES TO INCREASE THE
HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND
HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

WHEREAS, the City of Rolling Meadows, Cook County, Illinois ("City"), is a home rule unit of government and, pursuant to the provisions of Article VII, Section 6(a) of the Illinois Constitution, may exercise any power and perform any function pertaining to its government and affairs, except as limited by Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, pursuant to Section 8-11-1 and Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-1 and 5/8-11-5), home rule units of local government are authorized to impose a Home Rule Municipal Retailers' Occupation Tax and a Home Rule Municipal Service Occupation Tax, and if imposed, such taxes shall only be imposed in ¼% increments; and

WHEREAS, the City Council of the City of Rolling Meadows has determined that it is advisable, necessary and in the best interest of the City to amend the Code of Ordinances of the City of Rolling Meadows, Illinois, to increase, by ¼%, the home rule sales taxes imposed within the City.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Rolling Meadows, Cook County, Illinois, as follows:

Section 1. Tax Imposed. That Article II of Chapter 102, entitled "Taxation," of the Code of Ordinances, City of Rolling Meadows, Illinois, be and is hereby amended by replacing Article II with the following:

ARTICLE II. - HOME RULE MUNICIPAL RETAILERS' AND SERVICE OCCUPATION TAXES

DIVISION 1. - GENERALLY

Sec. 102-26. – Tax Imposed.

- (a) A tax is hereby imposed 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 this State's government, at retail in this City at the rate of one and one quarter percent (1.25%) of the gross receipts from such sales made in the course of such business while this section is in effect; and a tax is hereby imposed upon all persons

engaged in this City in the business of making sales of service, at the rate of one and one quarter percent (1.25%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service.

- (b) This “Home Rule Municipal Retailers’ Occupation Tax” and this “Home Rule Municipal Service Occupation Tax” may not be imposed on tangible personal property taxed at the rate of 1.0% under the Retailers’ Occupation Tax Act and the Service Occupation Tax Act.
- (c) The imposition of these home rule taxes is in accordance with and subject to the provisions of Sections 8-11-1 and 8-11-5, respectively, of the Illinois Municipal Code (65 ILCS 5/8-11-1 and 5/8-11-5).
- (d) Such “Home Rule Municipal Retailers’ Occupation Tax” and the “Home Rule Municipal Service Occupation Tax” shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

Section 2. Illinois Department of Revenue to Administer. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 3. Clerk to file Ordinance with the Illinois Department of Revenue. The Deputy City Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2023.

Section 4. Effective Date. This Ordinance shall take effect on the first day of January 2024, next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

Section 5. Printing and Publication. That after the adoption and approval hereof, the Ordinance shall (i) be printed or published in book or pamphlet form, published by the authority of the City Council, or (ii) within thirty (30) days after the adoption and approval hereof, be published in a newspaper published in and with a general circulation within the City of Rolling Meadows.

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 circumstance 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.

PASSED by the City Council of Rolling Meadows, Cook County, Illinois this 26th day of September, 2023.

AYES: Budmats, O'Brien, Vinezeano, Boucher, Reyez, Koehler, McHale

NAYS: 0

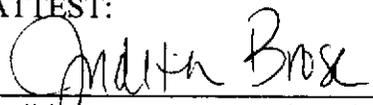
ABSENT: 0

APPROVED this 26th day of September, 2023.



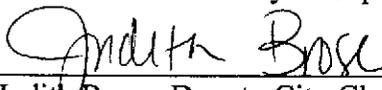
Lara Sanoica, Mayor

ATTEST:



Judith Brose, Deputy City Clerk

Published this 27th day of September, 2023.



Judith Brose, Deputy City Clerk