

# SAMPLE

## Municipal Motor Fuel – Municipalities in Cook County

ORDINANCE NO. \_\_\_\_\_

**Section 1. Tax imposed.** A tax is hereby imposed upon all persons engaged in the (choose one: [Village] or [City]) of (name of municipality in Cook County) in the business of selling motor fuel, as defined in the Motor Fuel Tax Law, at retail for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways, at the rate of (insert rate, in one cent increments, not to exceed \$0.03) per gallon of motor fuel sold at retail in the municipality for the purpose of use or consumption and not for the purpose of resale.

The imposition of this municipal motor fuel tax is in accordance with and subject to the provisions of Sections 8-11-2.3 of the Illinois Municipal Code (65 ILCS 5/8-11-2.3).

**Section 2. Illinois Department of Revenue to administer.** The tax 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 Illinois Department of Revenue.** The Municipal Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before (choose one: [April 1, 20\_\_] or [October 1, 20\_\_]).

**Section 4. Effective date.** This Ordinance shall take effect on July 1, 2020 if filed with the Department of Revenue on or before April 1, 2020. For ordinances filed thereafter, this Ordinance shall take effect on (i) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1<sup>st</sup> or (ii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1<sup>st</sup>.

**Section 5. 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or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

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**THE FOLLOWING NOTES ARE NOT PART OF THE ORDINANCE AND SHOULD NOT APPEAR IN THE ADOPTED ORDINANCE, BUT SHOULD BE CONSIDERED WHEN DRAFTING THE ORDINANCE.**

**DISCLAIMER:** This sample document is offered as a service to units of local government to assist them in using a proper format when imposing a tax that the Illinois Department of Revenue is required by law to administer. This sample document does not take the place of legal advice. If you choose to use this sample document, however, and you properly complete and adopt it and timely file a certified copy of it with the Department, the Department will administer the tax. Please keep in mind that your local government attorney should always be consulted regarding the legality and appropriateness of the legislation that you are considering. He or she can help you modify sample documents, if necessary, to fit your community's specific needs.

**April 1 and October 1 deadlines:** This tax will take effect on July 1, 2020 for all ordinances filed with the Department of Revenue on or before April 1, 2020. For ordinances filed after April 1, 2020, this tax may be imposed or discontinued or the tax rate changed at only one of two times each year - January 1 or July 1.

- **October 1 deadline:** To take effect on January 1, an ordinance must be adopted and a certified copy filed with the Illinois Department of Revenue by October 1.
- **April 1 deadline:** To take effect on July 1, an ordinance must be adopted and a certified copy filed with the Illinois Department of Revenue by April 1.