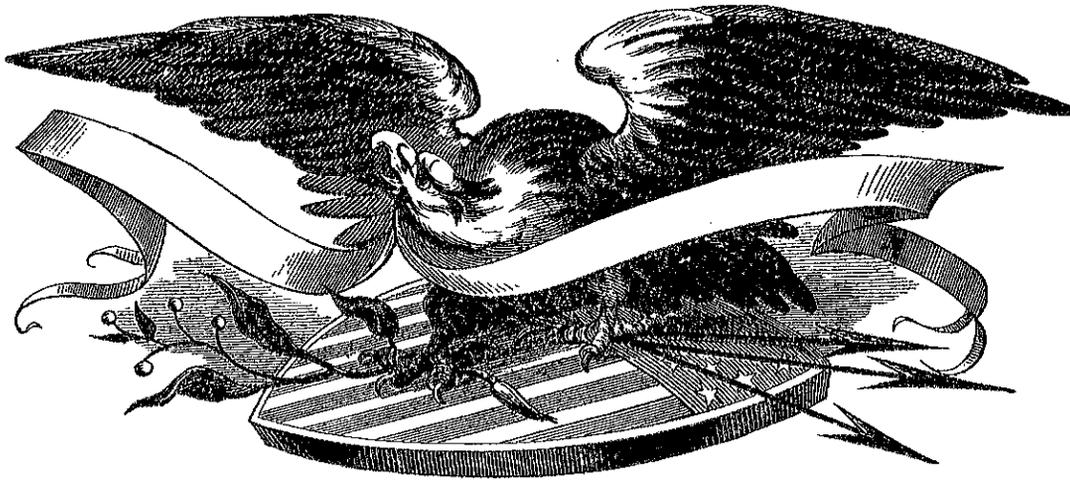


THE
CITY
OF
MAROA



ORDINANCE NO. 08/24/2015-1

**AN ORDINANCE AMENDING THE REVISED CODE OF ORDINANCES OF THE
CITY OF MAROA, MACON COUNTY, ILLINOIS SPECIFICALLY
CHAPTER 36, ARTICLE IV, MUNICIPAL UTILITY TAX.**

ADOPTED BY THE MAYOR AND CITY COUNCIL
OF THE CITY OF MAROA
THIS 24th DAY OF AUGUST, 2015.

Published In Pamphlet Form By Authority Of The City Council Of The City Of Maroa, Macon
County, Illinois, This 24th Day Of August, 2015.

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AN ORDINANCE AMENDING THE REVISED CODE OF ORDINANCES OF THE CITY OF MAROA, MACON COUNTY, ILLINOIS SPECIFICALLY CHAPTER 36, ARTICLE IV, MUNICIPAL UTILITY TAX,.

WHEREAS the City of Maroa has determined that it is in the interest of the public safety to modify its Ordinances dealing with Municipal Utility Tax:

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Maroa, Macon County, Illinois, as follows:

SECTION 1. The Revised Code is amended as follows with language being added to the Code, if any, shown underlined, language being removed from the Code, if any, being stricken through and/or being repealed by reference to a chapter, article or section and language remaining unchanged in the Code, if any, being neither underlined nor stricken through and language contained in brackets [], if any, being explanatory notes, which may effect the interpretation of the language of the Code, but language in brackets, itself, not being added to the Code:

36-4-1 TAX IMPOSED. (a) A tax is imposed on all persons engaged in the following occupations or privileges:

The privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the municipality at the following rates, calculated on a monthly basis for each purchaser:

- (i) For the first 2,000 kilowatt-hours used or consumed in a month; ~~2233~~ 500 cents per kilowatt-hour;
- (ii) For the next 48,000 kilowatt-hours used or consumed in a month; ~~2562~~ 3283 cents per kilowatt-hours;
- (iii) For the next 50,000 kilowatt-hours used or consumed in a month; ~~1985~~ 2956 cents per kilowatt-hours;
- (iv) For the next 400,000 kilowatt-hours used or consumed in a month; ~~1985~~ 2872 cents per kilowatt-hours;
- (v) For the next 500,000 kilowatt-hours used or consumed in a month; ~~1984~~ 2791 cents per kilowatt-hours;
- (vi) For the next 2,000,000 kilowatt-hours used or consumed in a month; ~~1983~~ 2626 cents per kilowatt-hours;
- (vii) For the next 2,000,000 kilowatt-hours used or consumed in a month; ~~1982~~ 2517 cents per kilowatt-hours;
- (viii) For the next 5,000,000 kilowatt-hours used or consumed in a month; ~~1981~~ 2545 cents per kilowatt-hours;
- (ix) For the next 10,000,000 kilowatt-hours used or consumed in a month; ~~1980~~

, ~~2503~~ cents per kilowatt-hours;

(x) For the electricity used or consumed in excess of 20,000 kilowatt-hours in a month; ~~1979, 2462~~ cents per kilowatt-hour.

(a) The tax rates set forth in the preceding table will be used at least through December 31, 2008, are proportional to the rates enumerated in 654 ILCS & 5/8-11-2 (as modified by Public Act 90-561) and do not exceed the revenue that could have been collected during 1997 using the rates enumerated in 65 ILCS & 5/8-11-2, (as modified by Public Act 90-561).

(b) Pursuant to 65 ILCS & 5/8-11-2, the rates set forth in subsection (a) above shall be effective: (A) on August 1, 1998 for residential customers; and (B) on the earlier of (1) the last bill issued prior to December 31, 2000 or (2) the date of the first bill issued pursuant to 220 ILCS & 5/16-104, for nonresidential customers.

(c) The provisions of Section 36-4-1 shall not be effective until August 1, 1998.

36-4-2 EXCEPTIONS. None of the taxes authorized by this Ordinance may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the business or privilege may not, under the Constitution and statutes of the United States, be made the subject of taxation by this State or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling or transmitting gas, water, or electricity, or engaged in the business of transmitting messages, or using or consuming electricity acquired in a purchase at retail, be subject to taxation under the provisions of this Ordinance for those transactions that are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1; nor shall any tax authorized by this Ordinance be imposed upon any person engaged in a business or on any privilege unless the tax is imposed in a like manner and at the same rate upon all persons engaged in business of the same class in the municipality, whether privately or municipally owned or operated, or exercising the same privilege within the municipality. No tax under this Article shall be imposed on the City of Maroa or its utility accounts.

36-4-3.3 ADDITIONAL TAXES. Such tax shall be in addition to other taxes levied upon the taxpayer or its business.

36-4-3.4 COLLECTION. The tax authorized by this Ordinance shall be collected from the purchaser by the person maintaining a place of business in this State who delivers the electricity to the purchaser. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and if unpaid, is recoverable in the same manner as the original charge for delivering the electricity. Any tax required to be collected pursuant to this Ordinance and any such tax collected by a person delivering electricity shall constitute a debt owed to the municipality by such person delivering the electricity. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to 3% of the tax to reimburse the person delivering electricity for the expense incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the municipality upon request. If the person

delivering electricity fails to collect the tax from the purchaser, then the purchaser shall be required to pay the tax directly to the municipality in the manner prescribed by the municipality. Persons delivering electricity who file returns pursuant to this paragraph (c) shall, at the time of filing such return, pay the municipality the amount of the tax collected pursuant to this Ordinance.

36-4-3.5 **REPORTS TO MUNICIPALITY.** On or before the last day of each month, each taxpayer shall make a return to the City for the preceding month stating:

- (A) His name.
- (B) His principal place of business.
- (C) His gross receipts and/or kilowatt-hour usage during the month upon the basis of which the tax is imposed.
- (D) Amount of tax.
- (E) Such other reasonable and related information as the corporate authorities may require.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the City of Maroa, the amount of tax herein imposed; provided that in connection with any return, the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings, and the taxable gross receipts.

36-4-3.6 **CREDIT FOR OVERPAYMENT.** If it shall appear that an amount of tax has been paid which was not due under the provisions of this Article, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Article from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than **three (3) years** prior to the filing of a claim therefore shall be so credited.

No action to recover any amount of tax due under the provisions of this Article shall be commenced more than three (3) years after the due date of such amount.

36-4-3.7 **PENALTY.** Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Article is guilty of a misdemeanor and, upon conviction thereof shall be fined not less than **One Hundred dollars (\$100.00)** nor more than **Two Hundred Dollars (\$200.00)** in addition, shall be liable in a civil action for the amount of tax due (See 65 ILCS 5/8-11-2)

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PRESENTED, PASSED AND APPROVED by the Mayor and City Council of the City
of Maroa, Illinois, on the 24th day of August, 2015.

NAME	AYE	NAY	ABSTAIN	ABSENT
Alderman Vincent Sims	✓			
Alderman Wayne Kissinger	✓			
Alderman Ryan Wilkey	✓			
Alderman Erick Peart	✓			
Alderman Gretchen Underwood	✓			
Alderman Jason Edwards	✓			
Mayor Ted Agee				
TOTAL	6			



 TED AGEE
 MAYOR

ATTEST:



 DIANE EDWARDS
 CITY CLERK

STATE OF ILLINOIS)
)
COUNTY OF MACON) S.S.

CERTIFICATE

I, Diane Edwards, certify that I am the duly elected and acting City Clerk of the City of Maroa, Macon County, Illinois.

I further certify that on August, 24, 2015 the Corporate Authorities of such Municipality passed and approved the ordinance entitled:

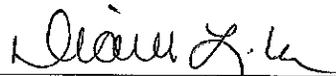
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which provided by its terms that it should be published in pamphlet form.

The pamphlet form of ORDINANCE NO. 08/24/2015-1 including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the City Hall, commencing on August 24, 2015, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the City Clerk.

DATED at Maroa, Illinois, this 24th day of August, 2015.



DIANE EDWARDS
CITY CLERK

SEAL