

**VILLAGE OF CHAPIN**

**ORDINANCE NO. 2000-3**

**MUNICIPAL TELECOMMUNICATION AND GAS TAX**

**FOR THE**

**VILLAGE OF CHAPIN, MORGAN COUNTY, ILLINOIS**

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**ADOPTED BY THE**

**PRESIDENT AND BOARD OF TRUSTEES**

**OF THE**

**VILLAGE OF CHAPIN, MORGAN COUNTY, ILLINOIS**

**THIS 10<sup>th</sup> DAY OF May, 2000**

ORDINANCE NO 2000-3

**MUNICIPAL TELECOMMUNICATION AND GAS TAX**

**BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF CHAPIN, MORGAN COUNTY, ILLINOIS, AS FOLLOWS:**

SECTION 1: A tax is imposed on all persons engaged in the following occupations or privileges:

(a) Persons engaged in the business of transmitting messages by means of electricity or radiomagnetic wave or fiber optics, at a rate of five (5) percent of the gross receipts from such business originating within the corporate limits of the Village of Chapin.

(b) Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Village of Chapin and not for resale, at the rate of five (5) percent of the gross receipts therefrom.

SECTION 2: No tax is imposed by this Ordinance with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the Constitution and statutes of the United States, be made subject to taxation by this state or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling gas or water, or engaged in the business of transmitting messages, be subject to taxation under the provisions of this Ordinance for such transactions as are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1 of the Illinois Municipal Code.

SECTION 3: Such tax shall be in addition to the payment of money or the value of products or services furnished to this municipality by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon, or thereunder of poles, wires, pipes, or other equipment used in the operation of the taxpayer's business.

SECTION 4: For the purposes of this Ordinance, the following definitions shall apply:

(a) "Gross Receipts" means the consideration received for the transmission of messages, or for distributing, supplying, furnishing, or selling gas for use or consumption and not for resale, as the case may be; and for all services rendered in connection

therewith valued in money, whether received in money or otherwise, including cash, credit, services, and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages without any deduction on account of the cost of the service, product, or commodity supplied, the cost of materials used, labor, or service cost, or any other expenses whatsoever. "Gross Receipts" shall not include those amounts specifically exempted under 65 ILCS 5/8-11-2(d).

(b) "Transmitting Messages" in addition to the usual and popular meaning of person-to-person communication, shall include the furnishing, for a consideration, of services or facilities (whether owned or leased) or both, to persons in connection with the transmission of messages where such persons do not, in turn, receive any consideration in connection therewith, but shall not include such furnishing of services or facilities to persons for the transmission of messages to the extent that any such services or facilities for the transmission of messages are furnished for a consideration, by those persons to other persons, for the transmission of messages.

(c) In the case of persons engaged in the business of transmitting messages through the use of mobile equipment, such as cellular phones and paging systems, the gross receipts from the business shall be deemed to originate within the corporate limits of a municipality only if the address to which the bills for the service are sent is within those corporate limits. If, however, that address is not located within a municipality that imposes a tax under this Section, then (i) if the party responsible for the bill is not an individual, the gross receipts from the business shall be deemed to originate within the corporate limits of the municipality where that party's principal place of business in Illinois is located, and (ii) if the party responsible for the bill is an individual, the gross receipts from the business shall be deemed to originate within the corporate limits of the municipality where that party's principal residence is located.

(d) "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation, or political subdivision of this state, or a receiver, trustee, conservator, or other representative appointed by order of any court.

(e) "Person maintaining a place of business in this state" shall mean any person having or maintaining within this state, directly or by a subsidiary or other affiliate, an office, generation facility, distribution facility, transmission facility, sales office, or other place of business, or any employee, agent, or other representative operating within this state under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in this state permanently or temporarily, or whether such person, subsidiary, or other affiliate is licensed or qualified to do business in this state.

(f) "Public utility" shall have the meaning ascribed to it in Section 3-105 of the Public Utilities Act and shall include telecommunications carriers as defined in Section 13-202 of that Act and alternative retail electric suppliers as defined in Section 16-102 of that Act.

SECTION 5: This Ordinance shall take effect after publication, and the tax provided for herein shall be based on the gross receipts, as herein defined, actually paid to the taxpayer for services billed on or after the first day of June 2000.

SECTION 6: On or before the last day of September 2000, each taxpayer shall make a return to the Village Treasurer for the months of June, July, and August 2000, stating:

- (a) His name;
- (b) His principal place of business;
- (c) His gross receipts during those months upon the basis of which the tax is imposed;
- (d) Amount of tax; and
- (e) Such other reasonable and related information as the corporate authorities may require.

On or before the last day of every third month thereafter, each taxpayer shall make a like return to the Village Treasurer for a corresponding three-month period.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the Village Treasurer 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.

SECTION 7: If it shall appear that an amount of tax has been paid which was not due under the provisions of this Ordinance, 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 Ordinance from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three years prior to the filing of a claim therefor shall be so credited.

PASSED AND APPROVED by the President and Board of Trustees of the Village of  
Chapin, Illinois, this 10<sup>th</sup> day of May, 2000.

  
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JERRY BEAMS, Village President

(SEAL)

ATTEST:  
  
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SHIRLEY COFFMAN, Village Clerk

AYES: 5

NAYES: 0

ABSENT:

ORDINANCE NO. 2000-~~4~~<sup>7</sup> *dis.*

AMENDMENT TO MUNICIPAL ELECTRICITY TAX

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF CHAPIN, MORGAN COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: That Ordinance 2000-4 entitled "Municipal Electricity Tax" be and the same is hereby amended by deleting Section 1(b) thereof and substituting for the same the following:

(b) The rates set forth in subsection (a) above shall be effective: (A) on July 1, 2000, for residential customers; and (B) immediately on the passage of this amendatory ordinance for non-residential customers.

SECTION 2: The Village Clerk is authorized to publish this Ordinance as provided by law.

SECTION 3: This amendatory Ordinance shall become effective from and after its passage, approval, and publication as provided by law.

PASSED AND APPROVED by the President and Board of Trustees of the Village of Chapin, Illinois, this 9<sup>th</sup> day of August, 2000.

AYES: 5

NAYES: 0

ABSENT: 1

Jerry Beams  
JERRY BEAMS, Village President

(SEAL)

ATTEST:  
Shirley Coffman  
SHIRLEY COFFMAN, Village Clerk