

VILLAGE OF CHAPIN
ORDINANCE NO. 2000-4

MUNICIPAL ELECTRICITY TAX
FOR THE
VILLAGE OF CHAPIN, MORGAN COUNTY, ILLINOIS

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF CHAPIN, MORGAN COUNTY, ILLINOIS
THIS 14th DAY OF June, 2000

ORDINANCE NO 2000-4

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: 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 Village of Chapin 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; 0.5575 cents per kilowatt-hour;
- (ii) For the next 48,000 kilowatt-hours used or consumed in a month; 0.3656 cents per kilowatt-hour;
- (iii) For the next 50,000 kilowatt-hours used or consumed in a month; 0.3290 cents per kilowatt-hour;
- (iv) For the next 400,000 kilowatt-hours used or consumed in a month; 0.3199 cents per kilowatt-hour;
- (v) For the next 500,000 kilowatt-hours used or consumed in a month; 0.3107 cents per kilowatt-hour;
- (vi) For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.2924 cents per kilowatt-hour;
- (vii) For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.2879 cents per kilowatt-hour;
- (viii) For the next 5,000,000 kilowatt-hours used or consumed in a month; 0.2833 cents per kilowatt-hour;
- (ix) For the next 10,000,000 kilowatt-hours used or consumed in a month; 0.2787 cents per kilowatt-hour;
- (x) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours a month; 0.2742 cents per kilowatt-hour.

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 65 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 July 1, 2000, 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 non-residential customers.

SECTION 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 subject to taxation by this state or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, or furnishing 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" as authorized by 65 ILCS 5/8-11-1; 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 like manner and at the same rate upon all persons engaged in businesses of the same class in the municipality, whether privately or municipally owned or operated, or exercising the same privilege within the municipality.

SECTION 3: ADDITIONAL TAXES. Such tax shall be in addition to other taxes levied upon the taxpayer or its business.

SECTION 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. On or before the last day of each month, persons delivering electricity shall make a return to the Village for the preceding month and shall, at the time of filing such return, pay the municipality the amount of the tax collected pursuant to this Ordinance.

SECTION 5: REPORTS TO VILLAGE. On or before the last day of each month, each taxpayer who has not paid the tax imposed by this Ordinance to a person delivering electricity as set forth in Section 4 and who is not otherwise exempted from paying such tax shall make a return to the Village Treasurer 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 Village of Chapin, 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 (exclusively of any amounts previously billed) with prompt adjustments of later payments based upon any differences

between such billings, and the taxable gross receipts.

SECTION 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 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.

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

SECTION 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 Ordinance is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than One Hundred Dollars (\$100) nor more than Two Hundred Dollars (\$200) and in addition, shall be liable in a civil action for the amount of tax due. (See 65 ILCS 5/8-11-2)

SECTION 8: The Village Clerk is authorized to publish this Ordinance as provided by law.

SECTION 9: This Ordinance shall become effective ten (10) days after the date of its publication.

PASSED AND APPROVED by the President and Board of Trustees of the Village of Chapin, Illinois, this 14th day of June, 2000.

AYES: 5

NAYES: 0

ABSENT:

Jerry Beams
JERRY BEAMS, Village President

(SEAL)

ATTEST:
Shirley Coffman
SHIRLEY COFFMAN, Village Clerk

STATE OF ILLINOIS)
) SS.
COUNTY OF MORGAN)

CERTIFICATE

I, SHIRLEY COFFMAN, certify that I am the duly appointed and acting Village Clerk of the Village of Chapin, Morgan County, Illinois.

I further certify that on the 14th day of June, 2000, the corporate authorities of said Village passed and approved Ordinance No. 200-4 entitled:

MUNICIPAL ELECTRICITY TAX

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

The pamphlet form of Ordinance No. 200-4, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the Village Hall commencing on 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 Village Clerk.

Dated at Chapin, this 14th day of June, A.D., 2000.

Shirley Coffman
SHIRLEY COFFMAN, Village Clerk

(SEAL)