
VILLAGE OF WILLOW SPRINGS COOK COUNTY, ILLINOIS

ORDINANCE NUMBER 2020-O-02

**AN ORDINANCE AMENDING TITLE 4, BUSINESS REGULATIONS,
CHAPTER 2, BUSINESS AND OCCUPATIONAL TAX REGULATIONS, OF
THE WILLOW SPRINGS MUNICIPAL CODE, BY AMENDING SECTION
4-2-9, MOTOR FUEL TAX**

JOHN M. CARPINO, Village President

MARY JANE MANNELLA, Village Clerk

**THOMAS E. BIRKS
TERRANCE M. CARR
MICHAEL C. KENNEDY
ERNIE MOON
MELISSA N. NEDDERMEYER
FRED POSCH**

TRUSTEES

VILLAGE OF WILLOW SPRINGS

ORDINANCE NO. 2020-O-02

**AN ORDINANCE AMENDING TITLE 4, BUSINESS REGULATIONS,
CHAPTER 2, BUSINESS AND OCCUPATIONAL TAX REGULATIONS,
OF THE WILLOW SPRINGS MUNICIPAL CODE, BY AMENDING
SECTION 4-2-9, MOTOR FUEL TAX**

BE IT ORDAINED by the Village President and Board of Trustees of the Village of Willow Springs, Cook County, Illinois, as follows:

SECTION 1: That Title 4, Business Regulations, Chapter 2, Business and Occupational Tax Regulations, of the Willow Springs Municipal Code be amended by changing Section 4-2-9, Motor Fuel Tax, to read as follows:

4-2-9: MOTOR FUEL TAX:

- A. **Definitions.** Unless the context clearly indicates or requires a different meaning, all words, terms and phrases used in this section shall have the meanings ascribed to them in the Illinois Motor Fuel Tax Law, 35 ILCS 505/1, et seq., as amended.
- B. **Tax Imposed.** A tax is hereby imposed upon all persons engaged in the business of selling motor fuel at retail in the Village for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways at a rate of three cents (\$0.03) per gallon of motor fuel sold at retail for the purpose of use or consumption and not for purpose of resale. The tax is not imposed upon aviation fuel, as defined in Section 3 of the Retailers' Occupation and Tax Act.
- C. **Tax Collections; Reimbursement.**
- (1) Each retailer shall collect and remit to the Illinois Department of Revenue the tax imposed under this division.
 - (2) A retailer may reimburse itself for its tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with any Illinois

tax the retailer is required to collect, pursuant to such bracket schedules as the Illinois Department of Revenue may prescribe.

- (3) The tax imposed, and all civil penalties that may be assessed as an incident thereof, shall be administered, collected, and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to: (i) administer and enforce this division; (ii) collect all taxes and penalties due hereunder; (iii) dispose of taxes and penalties so collected in the manner prescribed by law; and (iv) determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder.

SECTION 2: If any section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance. This ordinance shall supersede Village of Willow Springs Ordinance No. 2019-O-30 passed and approved on September 26, 2019.

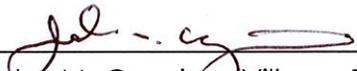
SECTION 3: All resolutions, ordinances, orders or parts thereof in conflict herewith be and the same are hereby repealed,

SECTION 4: This ordinance shall be immediately in full force and effect after passage, approval and publication or July 1, 2020, whichever is later.

SECTION 5: The Village Clerk is hereby authorized and directed to deliver a copy of this Ordinance to the Illinois Department of Revenue prior to April 1, 2020.

Ordinance 2020-O-02, Approved and adopted by the President and Board of Trustees of the Village of Willow Springs, Cook County, Illinois this 13th day of February 2020, pursuant to a roll call vote, as follows:

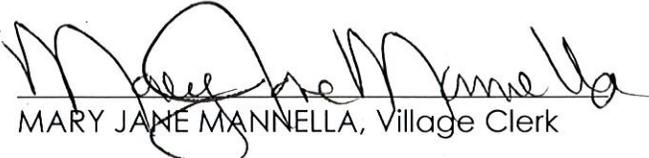
	PRESENT	ABSENT	YES	NO	ABSTAIN
Trustee Birks	✓			✓	
Trustee Carr		✓			
Trustee Kennedy	✓		✓		
Trustee Moon	✓		✓		
Trustee Neddermeyer	✓		✓		
Trustee Posch	✓		✓		
President Carpino		✓			
TOTAL	5	2	4	1	0


 John M. Carpino, Village President

ATTEST:

 Mary Jane Mannella, Village Clerk

Published in pamphlet form by order of the Village Board this 13th day of February, 2020.


 MARY JANE MANNELLA, Village Clerk

