

NOTICE REGARDING HOME RULE MUNICIPAL
RETAILERS' OCCUPATION TAX AND SERVICE
OCCUPATION TAX
VILLAGE OF MELROSE PARK

The Corporate Authorities for the Village of Melrose Park passed Ordinance Number 1538 (the "Ordinance"). In relevant part, the Ordinance adopted a 1.25% Home Rule Municipal Retailers' Occupation Tax and Home Rule Municipal Service Occupation Tax effective January 1, 2012.

The Ordinance was passed in accordance with the Open Meetings Act. The Ordinance is and will remain on file in the Office of the Village Clerk.

/s/ Mary Ann Paolantonio Salemi
Village Clerk
Village of Melrose Park,
Cook County, Illinois

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**VILLAGE OF MELROSE PARK
COOK COUNTY, ILLINOIS**

ORDINANCE NO. 1538

**AN ORDINANCE REGARDING HOME RULE MUNICIPAL
RETAILERS' OCCUPATION TAX AND HOME RULE MUNICIPAL
SERVICE OCCUPATION TAX, FOR THE VILLAGE OF
MELROSE PARK, COUNTY OF COOK, STATE OF ILLINOIS.**

**ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF MELROSE PARK**

THIS 12TH DAY OF DECEMBER 2011

**RONALD M. SERPICO, Village President
MARY ANN PAOLANTONIO SALEMI, Village Clerk**

Board Of Trustees

**CATHLEEN COSSIDENT ITALIA
ANTHONY J. PRIGNANO
ARTURO J. MOTA
MARY RAMIREZ TACONI
JAIME ANGUIANO
ANTHONY N. ABRUZZO**

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**Published by authority of the
President and Board of Trustees
Of the Village of Melrose Park,
Cook County, Illinois on
This 13TH day of DECEMBER 2011**

ORDINANCE NO. 1538**AN ORDINANCE REGARDING HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND HOME RULE MUNICIPAL SERVICE OCCUPATION TAX, FOR THE VILLAGE OF MELROSE PARK, COUNTY OF COOK, STATE OF ILLINOIS.**

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WHEREAS, the Village of Melrose Park, County of Cook, State of Illinois (the "Village") is a duly organized and existing municipality and unit of local government created under the provisions of the laws of the State of Illinois, and is operating under the provisions of the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto, with full powers to enact ordinances and adopt resolutions for the benefit of the residents of the Village; and

WHEREAS, the Village President (the "President"), the Honorable Ronald M. Serpico, the Village Clerk, the Honorable Mary Ann Paolantonio Salemi, having taken office on April 30, 2009 and the Board of Trustees of the Village (the "Village Board"), the Honorable Cathleen Cossident Italia, Anthony J. Prignano, Arturo J. Mota, Mary Ramirez Taconi, Jaime Anguiano and Anthony N. Abruzzo, having taken office on May 4, 2011, constitute the duly elected, qualified and acting officials of the Village; and

WHEREAS, the Village has an existing 1% Non-Home Rule Municipal Retailers' Occupation Tax and Service Occupation Tax; and

WHEREAS, as a result of the population increase certified under the 2010 federal census, the Village is now a Home Rule Unit of local government under Illinois law; and

WHEREAS, the Village is desirous of repealing its current 1% Non-Home Rule Municipal Retailers' Occupation Tax and Service Occupation Tax and simultaneously imposing

a 1.25% Home Rule Municipal Retailers' Occupation Tax and Service Occupation Tax effective January 1, 2012; and

WHEREAS, the President and the Village Board (collectively, the "Corporate Authorities") are committed to increasing Village revenue streams; and

NOW, THEREFORE, BE IT ORDAINED by the President and the Board of Trustees of the Village of Melrose Park, County of Cook, State of Illinois, as follows:

**ARTICLE I.
IN GENERAL**

Section 01. Tax Imposed.

A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in this municipality at the rate of 1.25% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of 1.25% of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This "Home Rule Municipal Retailers' Occupation Tax" and this "Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

Section 02. Illinois Department of Revenue to Administer.

The taxes 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 03. Clerk to File Ordinance with Illinois Department of Revenue; Codification.

The Municipal Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue within 24 hours of passage. The terms of this Ordinance shall be codified as Chapter 3.49 of the Village Code.

Section 04. Repeal of Conflicting Provisions; Repeal of Ordinance 1510; Repeal of Prior Non-Home Rule Sales Tax.

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. Ordinance 1510 is specifically expressly repealed. The 1% Non-Home Rule Municipal Retailers' Occupation Tax and Non-Home Rule Municipal Service Occupation Tax adopted by Ordinance No. 964 on March 27, 2006 is repealed effective January 1, 2012. Taxes incurred under the 1% Non-Home Rule Municipal Retailers' Occupation Tax and Non-Home Rule Municipal Service Occupation Tax before January 1, 2012, notwithstanding repeal of these taxes on January 1, 2012, are still due, owing and subject to collection. Nothing herein limits the Department of Revenue's ability to collect these taxes.

Sections 05-09 Reserved.

Section 10.00 Severability.

The provisions of this Ordinance are hereby declared to be severable and should any provision, clause, sentence, paragraph, subparagraph, section or part of this Ordinance be determined to be in conflict with any law, statute or regulation by a court of competent

jurisdiction, said provision, clause, sentence, paragraph, subparagraph, section or part shall be excluded and deemed inoperative, unenforceable and as though not provided for herein, and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect. It is hereby declared to be the legislative intent of the Village Board that this Ordinance would have been adopted had not such unconstitutional or invalid provision, clause, sentence, paragraph, subparagraph, section or part thereof been included.

Section 11.00 Superseder.

All code provisions, ordinances, resolutions and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

Section 12.00 Publication.

A full, true and complete copy of this Ordinance shall be published in pamphlet form or in a newspaper published and of general circulation within the Village as provided by the Illinois Municipal Code, as amended.

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Section 13.00 Effective Date.

This Ordinance shall be in full force and effect on January 1, 2012 following its passage, approval and publication.

On The Individual Poll And Voice Vote Of The Board Of Trustees:

AYE VOTES: Trustee Italia, Trustee Prignano, Trustee Mota,
Trustee Taconi, Trustee Anguiano, Trustee Abruzzo

NAY VOTES:

ABSTAIN:

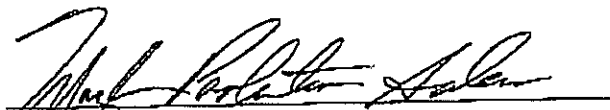
ABSENT:

SO PASSED, ADOPTED, APPROVED AND ENACTED IN AND AT THE VILLAGE
OF MELROSE PARK, COUNTY OF COOK, STATE OF ILLINOIS, THIS TWELFTH DAY
OF DECEMBER, 2011, A.D.

APPROVED:


RONALD M. SERPICO
VILLAGE PRESIDENT

ATTEST:


Mary Ann Paolantonio Salemi
Village Clerk

(SEAL)

Recorded in the Municipal Records: December 12, 2011
Published in Pamphlet Form: December 13, 2011

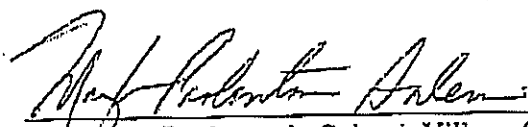
STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE NO. 1538

I, Mary Ann Paolantonio Salemi, the undersigned, do hereby certify that I am duly elected and qualified Village Clerk of the Village of Melrose Park, County of Cook, State of Illinois (the "Village"), and as such official I am the keeper of the records and files of the Village and of the President and Board of Trustees thereof (the "Village Board").

I do further certify that Ordinance No. 1538 of the meeting held on December 12, 2011 was adopted by the President and Board of Trustees of the Village of Melrose Park at a regular meeting of the Village Board held December 12, 2011 in the Village Board meeting room of the Melrose Park Police Department, One North Broadway, Melrose Park, Illinois 60160. There hereby was a quorum as declared by the Village President.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the Village, this 13th day of December 2011.


Mary Ann Paolantonio Salemi, Village Clerk

(SEAL)