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

**ORDINANCE NO. 964**

**AN ORDINANCE IMPOSING CERTAIN SALES TAXES,  
APPROVED BY REFERENDUM ON MARCH 21, 2006, 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 27<sup>TH</sup> DAY OF MARCH 2006**

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

**Board Of Trustees**

**JOHN S. CONTEDEUCA  
CATHLEEN COSSIDENT ITALIA  
THOMAS KLEIN  
RUBEN LOMELI  
ARTURO J. MOTA  
ANTHONY J. PRIGNANO**

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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 28<sup>th</sup> day of MARCH 2006**

**ORDINANCE NO. 964**

**AN ORDINANCE IMPOSING CERTAIN SALES TAXES,  
APPROVED BY REFERENDUM ON MARCH 21, 2006, FOR THE  
VILLAGE OF MELROSE PARK, COUNTY OF COOK, STATE OF  
ILLINOIS.**

\* \* \* \* \*

WHEREAS, the Village of Melrose Park, Cook County, State of Illinois (“the Village”) is a duly organized and existing Village created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto; and

WHEREAS, the Village President, the Honorable Ronald M. Serpico, the Village Clerk, the Honorable Mary Ann Paolantonio Salemi, having taken office on May 2, 2005 and the Village Board of Trustees, the Honorable John S. Conteduca, Cathleen Cossident Italia, Tom "T.K." Klein, Ruben Lomeli, Trustee Arturo J. Mota and Anthony J. Prignano, having taken office on May 2, 2005, constitute the duly elected, qualified and acting officials of the Village; and

WHEREAS, Section 8-11-1.1 of the Illinois Municipal Code authorizes the corporate authorities of a municipality to call for the submission to the electors of the municipality a referendum posing the question of whether the municipality shall impose or increase a Non-Home Rule Municipal Retailers’ Occupation Tax within the municipality; and

WHEREAS, Section 8-11-1.3 authorizes a municipality to impose or increase the Non-Home Rule Municipal Retailers’ Occupation Tax, if approved by referendum, but only in conjunction with the Non-Home Rule Municipal Service Occupation Tax as

defined in Section 8-11-1.4 in the Illinois Municipal Code (hereinafter the "Sales Taxes"); and

WHEREAS, Section 28-5 of the Illinois Election Code authorizes the local election official to certify a public question to be submitted to the voters of the political subdivision at the election which has been initiated by action of the governing board of the political subdivision; and

WHEREAS, On March 21, 2006, the Village of Melrose Park submitted a Public Question to the qualified electors of the Village regarding the imposition of a Non-Home Rule Municipal Retailers' Occupation Tax and a Non-Home Rule Municipal Service Occupation Tax; and

WHEREAS, On March 21, 2006, the qualified electors of the Village of Melrose Park approved an increase in the amount of the Non-Home Rule Municipal Retailers' Occupation Tax, pursuant to Section 8-11-1.3 of the Illinois Municipal Code, in the amount of one percent (1%). A copy of the Certification of the Referendum by the Cook County Board of Elections, certifying the referendum approval is attached hereto and made a part hereof as Exhibit A; and

WHEREAS, On March 21, 2006, the qualified electors of the Village of Melrose Park approved an increase in the amount of the Non-Home Rule Municipal Service Occupation Tax, pursuant to Section 8-11-1.4 of the Illinois Municipal Code, in the amount of one percent (1%); and

WHEREAS, the Village of Melrose Park wishes to impose the increase in the Non-Home Rule Municipal Retailers' Occupation Tax, as approved by the electorate, upon all persons engaged in the business of selling tangible personal property, other than

an item of tangible personal property titled and registered with an agency of this State's government, at retail in the Village at the rate of One (1) percent of the gross receipts from such sales made in the course of such business while this ordinance is in effect; and

WHEREAS, the Village of Melrose Park wishes to impose the increase in the Non-Home Rule Municipal Service Occupation Tax, as approved by the electorate, upon all persons engaged in this municipality in the business of making sales of service, at the rate of One (1) percent of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service; and

WHEREAS, the "Non-Home Rule Municipal Retailers' Occupation Tax" and this "Non-Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of food for human consumption that 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; and

WHEREAS, the imposition of these non-home rule taxes is in accordance with the provisions of Sections 8-11-1.3 and 8-11-1.4, respectively, of the Illinois Municipal Code (65 ILCS 5/8-11-1.3 and 5/8-11-1.4); and

WHEREAS, the President and the Board of Trustees of the Village of Melrose Park have determined that it is in the best interest of the citizens of the Village of Melrose Park to impose the increase in the "Non-Home Rule Municipal Retailers' Occupation Tax" and the "Non-Home Rule Municipal Service Occupation Tax" as approved by the electorate; and

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

**ARTICLE I.  
IN GENERAL**

**Section 01. Incorporation Clause.**

The President and Board of Trustees of the Village (the "Village Board") hereby find that all of the recitals hereinbefore stated as contained in the preambles to this Ordinance are full, true and correct and does hereby, by reference, incorporate and make them part of this Ordinance as legislative findings.

**Section 02. Purpose.**

The purpose of this Ordinance is to impose an increase in the amount of the "Non-Home Rule Municipal Retailers' Occupation Tax" and the "Non-Home Rule Municipal Service Occupation Tax," as approved by the electorate, in the amount of one percent (1%).

**Section 03. Invocation of Authority.**

This Ordinance is enacted pursuant to the authority granted to this Village by the Constitution of the State of Illinois and the Illinois Compiled Statutes.

**Section 04. State Law Adopted.**

All applicable provisions of the Illinois Compiled Statutes, including the Illinois Municipal Code, as may be amended from time to time, relating to the purposes of this Ordinance are hereby incorporated herein by reference.

**Sections 05-09. Reserved.**

**ARTICLE II.  
IMPOSITION OF TAXES**

**Section 10.00 Imposition of Non-Home Rule Municipal Retailers'  
Occupation Tax and Non-Home Rule Municipal Service  
Occupation Tax.**

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 and registered with an agency of this State's government, at retail in this municipality at the rate of One Percent (1%) 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 One Percent (1%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This "Non-Home Rule Municipal Retailers' Occupation Tax" and this "Non-Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of food for human consumption that 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.

The imposition of these non-home rule taxes is in accordance with the provisions of Sections 8-11-1.3 and 8-11-1.4, respectively, of the Illinois Municipal Code (65 ILCS 5/8-11-1.3 and 5/8-11-1.4).

**Section 11.00 Collection and Enforcement of the Non-Home Rule Municipal Retailers' Occupation Tax and Non-Home Rule Municipal Service Occupation Tax.**

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 13.00 Direction to Village Clerk.**

The Village Clerk is directed to file, or cause the filing of a certified copy of this Ordinance and a certification that the ordinance received referendum approval, with the Illinois Department of Revenue on or before the first day of April, 2006.

**Section 14.00 Taxes Effective.**

This ordinance shall take effect upon the first day of July, 2006 next following the adoption and filing of this ordinance and a certification that the ordinance received referendum approval with the Illinois Department of Revenue.

**Section 15.00 Other Actions Authorized.**

The officers, employees and/or agents of the Village shall take all action necessary or reasonably required to carry out, give effect to and consummate the transactions contemplated by this Ordinance and to take all action necessary in conformity therewith, including, without limitation, the execution and delivery of any documents required to be delivered in connection with the intent of this ordinance.

**ARTICLE III.  
SAVINGS CLAUSES,  
PUBLICATION, EFFECTIVE DATE**

**Section 16.00 Headings.**

The headings for the articles, sections, paragraphs and sub-paragraphs of this Ordinance are inserted solely for the convenience of reference and form no substantive part of this Ordinance nor should they be used in any interpretation or construction of any substantive provisions of this Ordinance.

**Section 17.00 Severability.**

The provisions of this Ordinance are hereby declared to be severable and should any provision, clause, sentence, paragraph, sub-paragraph, 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 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 Board of Trustees that this Ordinance would have been adopted had not such unconstitutional or invalid provision, clause, sentence, paragraph, sub-paragraph, section, or part thereof had not been included.

**Section 18.00 Superseder.**

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

**Section 19.00 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 20.00 Effective date**

This Ordinance shall be in full force and effect upon passage and approval, as provided by the Illinois Municipal Code, as amended.

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

AYE VOTES: Trustee Conteduca, Trustee Italia, Trustee Klein,  
Trustee Lomeli, Trustee Mota, Trustee Prignano

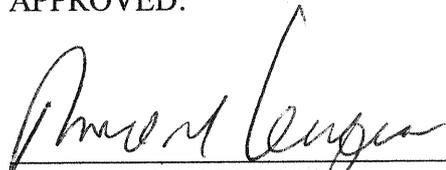
NAY VOTES:

ABSTAIN:

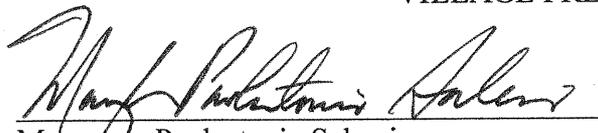
ABSENT:

SO PASSED, ADOPTED, APPROVED AND ENACTED IN AND AT THE  
VILLAGE OF MELROSE PARK, COUNTY OF COOK, STATE OF ILLINOIS, THIS  
TWENTY-SEVENTH DAY OF MARCH, 2006 A.D.

APPROVED:

  
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RONALD M. SERPICO  
VILLAGE PRESIDENT

ATTEST:

  
\_\_\_\_\_  
Mary Ann Paolantonio Salemi  
Village Clerk

(SEAL)

Recorded in the Municipal Records: March 27, 2006  
Published in pamphlet form: March 28, 2006