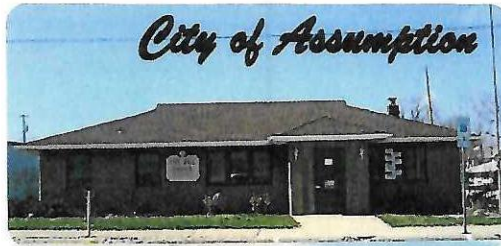


Derek Page – Mayor
Angela Palmer – Treasurer
Janet Waller – City Clerk
Stephen Hedinger – City Attorney
Brian Wade – Police Chief
Darin Damery – Street Supt.
John Duncan – Water Supt.



Cherishing the Old, Living the New

229 N. Chestnut St., PO Box 106
Assumption, IL 62510

Phone: 217/226-3742

Aldermen
Gary Nelsen – Ward
Donny Walden – Ward 1
Kandy Smith – Ward 2
Travis Sullivan – Ward 2
Kim Porter – Ward 3
Selena Reed – Ward 3

Fax: 217/226-4182

November 18, 2024

Local Tax Allocation Division 3-500
Illinois Department of Revenue
101 W Jefferson St
Springfield, IL 62702

To whom it may concern:

The City of Assumption has passed Ordinance 827 – an ordinance restating and readopting Title 3, Articles 1 and 2 of the City Code to confirm the one percent sales tax. Please see the attached ordinance. If there are any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Janet Waller". The signature is written in a cursive, flowing style.

Janet Waller
City Clerk of Assumption

THE CITY OF ASSUMPTION
CHRISTIAN COUNTY, ILLINOIS

ORDINANCE NO. 827

**AN ORDINANCE RESTATING AND RE-ADOPTING TITLE 3, CHAPTER 1,
ARTICLES 1 AND 2 OF THE CITY CODE TO CONFIRM THE ONE PERCENT SALES
TAX**

DEREK PAGE, Mayor
JANET WALLER, City Clerk

GARY NELSEN
KIM PORTER
SELENA REED
KANDY SMITH
TRAVIS SULLIVAN
DONNY WALDEN
City Aldermen

Published in pamphlet form by authority of the Mayor and Aldermen of the City of Assumption
on November 7, 2024

Sorling Northrup – One North Old State Capitol Plaza, Suite 200, Springfield, IL 62701

ORDINANCE NO. 827

AN ORDINANCE RESTATING AND RE-ADOPTING TITLE 3, CHAPTER 1, ARTICLES 1 AND 2 OF THE CITY CODE TO CONFIRM THE ONE PERCENT SALES TAX

WHEREAS, the City of Assumption, Christian County, State of Illinois (“City”) is a duly organized and existing non-home rule municipality created and operating under the provisions of the Illinois Municipal Code and laws of the State of Illinois; and,

WHEREAS, prior to the effective date of Public Act 103-0781 on August 5, 2024, section 8-11-1.3 and 8-11-1.4 of the Municipal Code, 65 ILCS 5/8-11-1.03 and 5/8-11-1.04, authorized non home rule municipalities to impose certain Municipal Retailers’ Occupation Taxes and certain Municipal Service Occupation Taxes upon following adoption of a referendum; and

WHEREAS, pursuant to that authority and following a referendum approving the taxes, the City duly adopted and published its City Code Sections 3-1-1 and 3-1-2, which imposed the 1% Service Occupation Tax and the Retailer’s Occupation Tax within the City in full compliance with all requirements of the Municipal Code; and

WHEREAS, Public Act 103-0781 amended the Municipal Code to authorize non home rule municipalities to adopt and implement the local sales taxes by duly enacted Ordinance without the requirement of a referendum, and accordingly deleted the statutory authorization to impose the taxes through the referendum process; and

WHEREAS, Public Act 103-0781 is silent about whether the amendment impacts the authority of sales tax codes adopted by non home rule municipalities pursuant to the previous referendum authority, such as the provisions of City Code Sections 3-1-1 and 3-1-2; and

WHEREAS, the Mayor and the City Council find it in the best interest of the City to maintain the tax authority as previously authorized through referendum, and to re-adopt and restate

the provisions of Sections 3-1-1 and 3-1-2 of the City Code by the Ordinance process authorized by Public Act 103-0781 so as to maintain the 1% Municipal Retailers' Occupation Tax and Municipal Service Occupation Tax within the City, and accordingly adopt this Ordinance that restates and re-adopts the provisions of section 3-1-1 and 3-1-2 of the City Code without change.

NOW THEREFORE, BE IT ORDAINED by the Mayor and Assumption City Council, Christian County, Illinois, as follows:

Section 1. Recitals. The above recitals are incorporated herein by this reference.

Section 2. Restating and Re-Adopting the City Code. Title 3, Chapter 1, Articles 1 and 2 are hereby restated and re-adopted as follows (all language is retained from the City Code as it exists at the time of this Ordinance):

3-1-1: SERVICE OCCUPATION TAX:

A. 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 cost price of all tangible personal property transferred by said servicemen, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service in accordance with the provisions of section 5/8-11-1.5 of the Illinois Municipal Code. (RC 1982 §36-1-1)

B. Every supplier or serviceman required to account for Municipal service occupation tax for the benefit of this Municipality shall file on or before the last day of each calendar month, the report to the State Department of Revenue, required by section nine of the "Service Occupation Tax Act", approved July 10, 1961, as amended.

C. At the time such report is filed, there shall be paid to the State Department of Revenue, the amount of tax hereby imposed. (RC 1982 §36-1-1)

3-1-2: RETAILER'S OCCUPATION TAX:

A. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in this City at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business while this Section is in effect, in accordance with the provisions of section 5/8-11-1 of the Illinois Municipal Code.

B. Every such person engaged in such business in the City shall file on or before the last day of each calendar month, the report to the State Department of Revenue required by section three of "An Act in Relation to a Tax Upon Persons Engaged in the Business of Selling Tangible Personal Property to Purchasers for Use or Consumption", approved June 28, 1933, as amended.

C. At the time such report is filed, there shall be paid to the State Department of Revenue, the amount of tax hereby imposed on account of the receipts from the sales of tangible personal property during the preceding month. (RC 1982 §36-1-2)

Section 3. Illinois Department of Revenue to Administer Both Taxes. 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 4. Clerk to file Ordinance with Illinois Department of Revenue. The City Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before April 1, 2025.

Section 5. Effectiveness. This Ordinance shall be in full force and effect from and after passage, approval and publication in pamphlet form as provided by law.

Section 6. Severability. In the event a court of competent jurisdiction finds this ordinance or any provision hereof to be invalid or unenforceable as applied, such finding shall not affect the validity of the remaining provisions of this ordinance and the application thereof to the greatest extent permitted by law.

Section 7. Repeal and Savings Clause. All ordinances or parts of ordinances in conflict herewith are hereby repealed; provided, however, that nothing herein shall affect any rights or causes of action which shall have accrued to the City prior to the effective date of this ordinance.

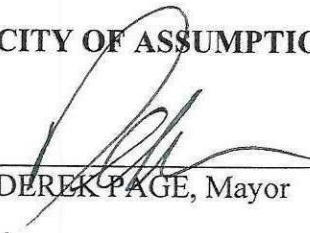
Section 8. Headings/Captions. The headings/captions identifying the various sections and subsections of this Ordinance are for reference only and do not define, modify, expand or limit any of the terms or provisions of the Ordinance.

Section 10. Publication. The City Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form.

SO ORDAINED this _____ day of November, 2024 at the City of Assumption, Christian County, Illinois.

	YES	NO	ABSENT	PRESENT
NELSEN	✓			
PORTER	✓			
REED	✓			
SMITH	✓			
SULLIVAN	✓			
WALDEN	✓			
PAGE	—			
TOTAL	6	∅	∅	∅

CITY OF ASSUMPTION



 DEREK PAGE, Mayor

ATTEST:



 JANET WALLER, City Clerk



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ASSUMPTION, IL 62510-9998
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Return Receipt			\$4.10
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Total			\$9.96

Grand Total: \$9.96

Credit Card Remit Card Name: VISA \$9.96
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Approval #: 019112
Transaction #: 891
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Illinois Dept of Revenue
Sales tax ordinance sent
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