

CITY OF LeROY
COUNTY OF McLEAN
STATE OF ILLINOIS

ORDINANCE NO. 00-03-01-10

AN ORDINANCE ESTABLISHING A GROSS RECEIPTS UTILITY TAX, AND AMENDING
CHAPTER 33 OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF
LeROY, McLEAN COUNTY, ILLINOIS, 1975 (AS AMENDED) BY ADDITION OF NEW
SECTION 33.04

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LeROY

THIS 6th DAY OF March, 2000.

PRESENTED: March 6th, 2000

PASSED: March 6th, 2000

APPROVED: March 6th, 2000

RECORDED: March 6th, 2000

PUBLISHED: March 6th, 2000

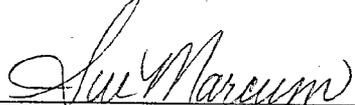
In Pamphlet Form

Voting "Aye" 4

Voting "Nay" 1

The undersigned being the duly qualified and acting City Clerk of the City of LeRoy does hereby certify that this document constitutes the publication in pamphlet form, in connection with and pursuant to Section 1-2-4 of the Illinois Municipal Code, of the above-captioned ordinance and that such ordinance was presented, passed, approved, recorded and published as above stated.

(SEAL)



City Clerk of the City of LeRoy,
McLean County, Illinois

Dated: March 6, 2000.

ORDINANCE NO. 00-03-01-10

AN ORDINANCE ESTABLISHING A GROSS RECEIPTS UTILITY TAX, AND AMENDING CHAPTER 33 OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF LeROY, McLEAN COUNTY, ILLINOIS, 1975 (AS AMENDED) BY ADDITION OF NEW SECTION 33.04

WHEREAS, the Mayor and City Council of the City of LeRoy, McLean County, Illinois, an Illinois municipal corporation, have determined that it is in the best interests of the City of LeRoy and of its residents that additional revenues be raised from time to time to help defray the various expenses from time to time of the City of LeRoy; and

WHEREAS, the laws of the State of Illinois provide for taxation of certain occupations or privileges, as set forth in 65 ILCS 5/8-11-2 (as amended), by municipal corporations in the State of Illinois,

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of LeRoy, McLean County, Illinois, in lawful meeting assembled, as follows:

Section 1. Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), is hereby amended by addition of new Section 33.04 and subsections as set forth hereafter:

33.04 GROSS RECEIPTS UTILITY TAX.

(a) TAX. A tax is imposed on all persons engaged in the following occupations or privileges:

- (1) Persons engaged in the business of transmitting messages by means of electricity, at the rate of five percent (5 %) of the gross receipts from such business originating within the corporate limits of the City of LeRoy, McLean County, Illinois.
- (2) Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the City of LeRoy, and not for resale, at the rate of five percent (5 %) of the gross receipts therefrom.

(3) The privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the City of LeRoy. Rates of said tax(as to the privilege of using or consuming electricity in a purchase at retail and used or consumed in the City of LeRoy, and other provisions regarding the collection and payment of said tax, are provided as set forth under sub-subsection (A) of this sub-section (3).

(A) Rate and Effective Date of Tax Imposed

(I) The tax imposed by the preceding sub-subsection (3) shall be imposed 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, .005355 of 1 cent per kilowatt-hour,
- (ii) For the next 48,000 kilowatt-hours used or consumed in a month, .003511 of 1 cent per kilowatt-hour,
- (iii) For the next 50,000 kilowatt-hours used or consumed in a month, .003160 of 1 cent per kilowatt-hour,
- (iv) For the next 400,000 kilowatt-hours used or consumed in a month, .003072 of 1 cent per kilowatt-hour,
- (v) For the next 500,000 kilowatt-hours used or consumed in a month, .002985 of 1 cent per kilowatt-hour,
- (vi) For the next 2,000,000 kilowatt-hours used or consumed in a month, .002809 of 1 cent per kilowatt-hour,
- (vii) For the next 2,000,000 kilowatt-hours used or consumed in a month, .002765 of 1 cent per kilowatt-hour,
- (viii) For the next 5,000,000 kilowatt-hours used or consumed in a month, .002721 of 1 cent per kilowatt-hour,
- (ix) For the next 10,000,000 kilowatt-hours used or consumed in a month, .002677 of 1 cent per kilowatt-hour, and
- (x) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month, .002633 of 1 cent per kilowatt-hour.

(aa) The tax rates set forth in the preceding table, which shall 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).

(bb) Pursuant to 65 ILCS 5/8-11-2, this sub-subsection (A) shall specifically remain in effect: (i) for residential customers, until July 31, 1999; and (ii) for nonresidential customers, the earlier of (1) through the last bill issued prior to December 31, 2000, or (2) the date of the first bill issued pursuant to 220 ILCS 5/116-104.

(cc) The provisions of this sub-subsection (3) shall not be effective until July 1, 2000.

(II) COLLECTION. The tax authorized by this sub-subsection (3) 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 sub-subsection (3) and any such tax collected by a person delivering electricity shall constitute a debt owed to the City of LeRoy 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 5% 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 City of LeRoy 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 City of LeRoy in the manner prescribed by the City of LeRoy. Persons delivering electricity who file returns pursuant to this sub-subsection (3) shall, at the time of filing any such return, pay the City of LeRoy the amount of the tax collected pursuant to this sub-subsection (3).

(III) EXCEPTIONS. No tax 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 the subject of taxation by this State (State of Illinois) or any political sub-division thereof; nor shall any person engaged in the business of distributing, supplying, furnishing, or selling or

transmitting gas, water, or 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 "Non-Home Rule Municipal Retailers' Occupation Tax Act" (of the State of Illinois), as authorized by 65 ILCS 5/8-11-1.3; nor shall any tax authorized by this Ordinance be imposed upon any person 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 City of LeRoy, whether privately or municipally owned or operated, or exercising the same privilege within the City of LeRoy.

(c) **ADDITIONAL TAXES.** The tax imposed in accordance with this ordinance and all subsections thereunder shall be in addition to other taxes levied upon the taxpayer or his, her, their or its business.

(d) Any tax imposed or levied in accordance with this ordinance shall be in addition to the payment of money, or value of products or services furnished to the municipality by the taxpayer as compensation for the use of the municipality's streets, alleys, or other public places, or installation and maintenance therein, thereon, or thereunder of poles, wires, pipes, or other equipment used in the operation of the taxpayer's business or for any taxpayer's respective franchise rights.

(e) For purposes of this ordinance, the following definitions shall apply:

- (1) "Gross receipts" means the consideration received for the transmission of messages, the consideration received for distributing, supplying, furnishing or selling gas, electricity or water for use or consumption and not for resale, as the case may be, and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages, without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expenses whatsoever. "Gross receipts" shall not include amounts paid by telecommunications retailers under the Telecommunications Municipal

Infrastructure Fee Act (35 ILCS 635/1, et seq.). For utility bills issued on or after July 1, 2000, and for receipts from those utility bills, "gross receipts" does not include (A) amounts added to customers' bills under Section 9-222 of the Public Utilities Act (220 ILCS 5/9-222), or (B) amounts added to customers' bills by taxpayers who are not subject to rate regulation by the Illinois Commerce Commission for the purpose of recovery of any of the tax liabilities described in Section 9-222 of the Public Utilities Act (220 ILCS 5/9-222). For purposes of this Section (1) "gross receipts" shall not include (A) amounts added to customers' bills under Section 9-221 of the Public Utilities Act (220 ILCS 5/9-221), or (B) charges added to customers' bills to recover the surcharge imposed under the Emergency Telephone System Act (50 ILCS 750/0.01, et seq.).

- (2) The words "transmitting messages", in addition to the usual and popular meaning of person to person communication, shall include the furnishing, for a consideration, of services or facilities (whether owned or leased), or both, to persons in connection with the transmission of the messages where those persons do not, in turn, receive any consideration in connection therewith, but shall not include such furnishing of services or facilities to persons for the transmission of messages to the extent that any such services or facilities for the transmission of messages are furnished for a consideration, by those persons to other persons, for the transmission of messages.
- (3) "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, limited liability company, municipal corporation, the State or any of its political subdivisions, any State university created by statute, or a receiver, trustee, guardian or other representative appointed by order of any court.
- (4) "Person maintaining a place of business in this State" means any person having or maintaining within this State, directly or by a subsidiary or other affiliate, an office, generation facility, distribution facility, transmission facility, sales office or other place of business, or any employee, agent, or other representative operating within this State under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in this State permanently or temporarily, or whether such a

person, subsidiary or other affiliate is licensed or qualified to do business in this State.

- (5) "Public utility" shall have the meaning ascribed to it in Section 3-105 of the Public Utilities Act (220 ILCS 5/3-105) and shall include telecommunications carriers as defined in Section 13-202 of the Public Utilities Act (220 ILCS 5/13-202) and alternative retail electric suppliers as defined in Section 16-102 of the Public Utilities Act (220 ILCS 5/16-102).
- (6) "Purchase at retail" means any acquisition of electricity by a purchaser for purposes of use or consumption, and not for resale, but shall not include the use of electricity by a public utility directly in the generation, production, transmission, delivery or sale of electricity.
- (7) "Purchaser" means any person who uses or consumes, within the corporate limits of the municipality, electricity acquired in a purchase at retail.

(f) In the case of persons engaged in the business of transmitting messages through the use of mobile equipment, such as cellular telephones and paging systems, the gross receipts from the business shall be deemed to originate within the corporate limits of a municipality only if the address to which the bills for the service are sent is within those corporate limits. If, however, the address is not located within a municipality that imposes a tax under this Section 33.04, then (1) if the party responsible for the bill is not an individual, the gross receipts from the business shall be deemed to originate within the corporate limits of the municipality where the party's principal place of business in Illinois is located, and (2) if the party responsible for the bill is an individual, the gross receipts from the business shall be deemed to originate within the corporate limits of the municipality where the party's principal residence in Illinois is located.

(g) This ordinance shall take effect after publication, and the tax provided for herein shall be based on the gross receipts, as herein defined, actually paid to the taxpayer for services billed on or after the first day of July, 2000.

(h) On or before the last day of August, 2000, each taxpayer shall make a return to the City Clerk for the month of July, 2000, stating:

- (1) His, her or its name;
- (2) His, her or its principal place of business;
- (3) His, her or its gross receipts during those months upon the basis of which the tax is imposed;
- (4) Amount of tax;
- (5) Such other reasonable and related information as the corporate authorities may require.

On or before the last day of every month thereafter, each taxpayer shall make a like return to the City Clerk for the calendar month preceding the month in which the return is made.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the City of LeRoy the amount of tax herein imposed; provided that in connection with any return the taxpayer may, if he, she or it elects, report and pay an amount based upon his, her or its total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable gross receipts.

(i) 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 (3) 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 for payment of such amount.

(j) 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 violation of the ordinances of the City of LeRoy and, unless another penalty is specifically provided by the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), or by state statute, such person, upon conviction, shall be subject to a fine of not less than \$100, nor more than \$500, and the costs of prosecution; each act of violation and each day upon which a violation occurs shall constitute a separate offense; and, in addition, the taxpayer shall be liable in a civil action for payment to the City of LeRoy of the amount of tax due.

ORDINANCE NO. 00-06-08-10

AN ORDINANCE AMENDING AN ORDINANCE ESTABLISHING A GROSS RECEIPTS UTILITY TAX, AND FURTHER AMENDING CHAPTER 33 OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF LE ROY, ILLINOIS, 1975 (AS AMENDED)

WHEREAS, the Mayor and City Council of the City of LeRoy, McLean County, Illinois, an Illinois municipal corporation, have determined that it is in the best interests of the City of LeRoy and of its residents that the utility tax, recently adopted by ordinance, be amended and that Chapter 33 of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), be further amended,

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of LeRoy, McLean County, Illinois, in lawful meeting assembled, as follows:

Section 1. Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), is hereby amended by addition of new sub-sub-section 33.04(a)(2.5) in words and figures as follow:

33.04 GROSS RECEIPTS UTILITY TAX.

(a) TAX....(1)...

(2)...

(2.5) Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the City of LeRoy, and not for resale, at the rate of five percent (5 %) of the gross receipts therefrom.

Section 2. Section 33.04 is further amended by addition of new sub-section (k) in words and figures as follow:

(k) The tax authorized by this ordinance shall be collected from the purchaser by the person maintaining a place of business in this state who transmits messages (by electricity) or who delivers electricity or gas to the purchaser. This tax shall constitute a debt of the purchaser to the person so delivering the transmitted messages (by electricity) or delivering electricity or gas to the purchaser, and if unpaid is recoverable in the same manner as the original charge for delivering the transmitted messages (by electricity) or delivering electricity or gas. Any tax required to be collected pursuant to this ordinance and any such tax collected by a person transmitting messages (by electricity) or delivering electricity or gas shall constitute a debt owed

to the City of LeRoy by such person transmitting messages (by electricity) or delivering electricity or gas. Persons transmitting messages (by electricity) or delivering electricity or gas shall collect the tax from the purchaser by adding such tax to the gross charge for transmitting messages (by electricity) or delivering electricity or gas. Persons transmitting messages (by electricity) or delivering electricity or gas shall also be authorized to add to such gross charge an amount equal to five percent (5%) of the tax to reimburse the person transmitting messages (by electricity) or delivering electricity or gas for the expense incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the City of LeRoy upon request. If the person transmitting messages (by electricity) or delivering electricity or gas fails to collect the tax from the purchaser, then the purchaser shall be required to pay the tax directly to the City of LeRoy in the manner prescribed by the City of LeRoy. Persons transmitting messages (by electricity) or delivering electricity or gas who file returns pursuant to this ordinance shall, at the time of filing any such return, pay the City of LeRoy the amount of tax collected pursuant to this ordinance.

Section 3. Section 33.04 is further amended by addition of new sub-section (I) in words and figures as follow:

(I) No tax 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 the subject of taxation by the State of Illinois or any political subdivision thereof; nor shall any person engaged in the business of distributing, supplying, furnishing, or selling or transmitting, gas, or electricity, or engaged in the business of transmitting messages, or using or consuming electricity acquired and purchased 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 "Non-Home Rule Municipal Retailers Occupation Tax Act" (of the State of Illinois), as authorized by 65 ILCS 5/8-11-1.3; nor shall any tax authorized by this Ordinance be imposed upon any person or any business or 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 City of LeRoy, whether privately or municipally owned or operated, or exercising the same privilege within the City of LeRoy.

Section 4. All ordinances, or parts thereof, and all resolutions, or parts thereof, in conflict with this Ordinance shall be and the same are hereby repealed to the extent of such conflict, and this Ordinance shall be in full force and effect as set forth hereafter.

Section 5. Nothing in this ordinance hereby adopted shall be construed to affect any suit or proceeding pending in any court, or any rights acquired, or any liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance, or any part of any act or ordinance, hereby repealed; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

Section 6. This ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED by the City Council of the City of LeRoy, Illinois, upon the motion by Steve Dean, seconded by Dave McClelland, by roll call vote on the 19th day of June, 2000, as follows:

Aldermen elected 6 Aldermen present 3

VOTING YAY:

Dave McClelland, Ryan Miles, Steve Dean, Mayor Robert Rice
(full names)

VOTING NAY:

none

(full names)

ABSENT:

Dawn Thompson, Ron Litherland, W. H. Weber, absent
(full names)

ABSTAIN:

none

(full names)

OTHER:

none

(full names)

and deposited and filed in the office of the acting City Clerk in said municipality on the 19th day of June, 2000.

X 
Sue Marcum, City Clerk of the City of LeRoy,

ORDINANCE NO. 00-08-01-10

AN ORDINANCE FURTHER AMENDING AN ORDINANCE ESTABLISHING A GROSS RECEIPTS UTILITY TAX, AND FURTHER AMENDING CHAPTER 33 OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF LE ROY, ILLINOIS, 1975 (AS AMENDED)

WHEREAS, the Mayor and City Council of the City of LeRoy, McLean County, Illinois, an Illinois municipal corporation, have determined that it is in the best interests of the City of LeRoy and of its residents that the utility tax ordinance, recently adopted, which has been amended, be further amended and that Chapter 33 of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), be further amended,

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of LeRoy, McLean County, Illinois, in lawful meeting assembled, as follows:

Section 1. Sub-section (b) of Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), is hereby adopted in words and figures as follow:

33.04 (b) EXCEPTIONS. No tax 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 the subject of taxation by the State of Illinois or any political sub-division thereof; nor shall any person engaged in the business of distributing, supplying, furnishing, or selling or transmitting gas, water, or electricity, or engaged in the business of a 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 "Non-Home Rule Municipal Retailers' Occupation Tax act" (of the State of Illinois), as authorized by 65 ILCS 5/8-11-1.3; nor shall any tax authorized by this Ordinance be imposed upon any person 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 City of LeRoy, whether privately or municipally owned or operated, or exercising the same privilege within the City of LeRoy.

Section 2. Sub-section (c) of Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), is hereby amended by deletion of the word "tax" in the first line of said sub-section, and addition of the word "taxes" in place of the word "tax" in the aforesaid sub-section.

Section 3. Sub-section (g) of Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as

amended), is hereby amended by deletion of the word "herein," after the words "and the tax provided for", and addition of the following language after the word "for" and before the word "shall":

33.04 (g) [. . .for] in sub-sub-section (a), sub-sections (1), (2) and (2.5), of this Section
33.04 [shall . . .]

Section 4. Sub-section (h) of Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), is hereby amended by addition of the following words after the phrase "On or before the last date of August, 2000, each taxpayer", which words shall also appear before the phrase "shall make a return to the City Clerk for the month of July, 2000, stating" :

33.04 (h) [On or before the last day of August, 2000, each taxpayer] required to pay any tax imposed in accordance with subsection (a) (1), (2) and (2.5) of this Section 33.04, and any person or entity required to collect any tax imposed in accordance with subsection (a) (3) of this Section 33.04 and pay such taxes collected to the City, [shall make a return to the City Clerk for the month of July, 2000, stating:]

Section 5. Sub-sections (k) and (l) of Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), are hereby deleted, in full, as the same were adopted by Ordinance No. 00-06-08-10 , adopted June 19, 2000.

Section 6. All ordinances, or parts thereof, and all resolutions, or parts thereof, in conflict with this Ordinance shall be and the same are hereby repealed to the extent of such conflict, and this Ordinance shall be in full force and effect as set forth hereafter.

Section 7. Nothing in this ordinance hereby adopted shall be construed to affect any suit or proceeding pending in any court, or any rights acquired, or any liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance, or any part of any act or ordinance, hereby repealed; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

Section 8. This ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED by the City Council of the City of LeRoy, Illinois, upon the motion by
Dave McClelland , seconded by Ron Litherland , by roll
call vote on the 7th day of August , 2000, as follows:

ORDINANCE NO. 00-10-01-10

AN ORDINANCE FURTHER AMENDING AN ORDINANCE (00-03-01-10) ESTABLISHING
A GROSS RECEIPTS UTILITY TAX, AND FURTHER AMENDING CHAPTER 33
OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF LE ROY, ILLINOIS,
1975 (AS AMENDED)

WHEREAS, the Mayor and City Council of the City of LeRoy, McLean County, Illinois, an Illinois municipal corporation, have determined that it is in the best interests of the City of LeRoy and of its residents that the utility tax ordinance, recently adopted, which has been amended, be further amended and that Chapter 33 of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), be further amended,

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of LeRoy, McLean County, Illinois, in lawful meeting assembled, as follows:

Section 1. Sub-sub-sub-sub-section (a) (3) (A) (I) of Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), is hereby amended by deletion of the phrase "of 1 cent" in each of the sub-sub-sub-sub-sub-sections (i) through (x), and the word "cents" is substituted therefor in each of the aforesaid sub-sub-sub-sub-sub-sections (i) through (x), meaning, for example, where sub-sub-sub-sub-sub-section (a) (3) (A) (I) (i) now reads as follows:

- (i) For the first 2,000 kilowatt-hours used or consumed in a month, .005355 of 1 cent per kilowatt-hour,

after the aforesaid amendment such sub-sub-sub-sub-sub-section shall read as follows:

- (i) For the first 2,000 kilowatt-hours used or consumed in a month, .005355 cents per kilowatt-hour,

therefore, said sub-sub-sub-sub-sub-sections (i) thru (x), upon amendment, shall read as follows:

- (i) For the first 2,000 kilowatt-hours used or consumed in a month, .005355 cents per kilowatt-hour,
- (ii) For the next 48,000 kilowatt-hours used or consumed in a month, .003511 cents per kilowatt-hour,
- (iii) For the next 50,000 kilowatt-hours used or consumed in a month, .003160 cents per kilowatt-hour,

- (iv) For the next 400,000 kilowatt-hours used or consumed in a month, .003072 cents per kilowatt-hour,
- (v) For the next 500,000 kilowatt-hours used or consumed in a month, .002985 cents per kilowatt-hour,
- (vi) For the next 2,000,000 kilowatt-hours used or consumed in a month, .002809 cents per kilowatt-hour,
- (vii) For the next 2,000,000 kilowatt-hours used or consumed in a month, .002765 cents per kilowatt-hour,
- (viii) For the next 5,000,000 kilowatt-hours used or consumed in a month, .002721 cents per kilowatt-hour,
- (ix) For the next 10,000,000 kilowatt-hours used or consumed in a month, .002677 cents per kilowatt-hour, and
- (x) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month, .002633 cents per kilowatt-hour.

Section 2. The City Council of the City of LeRoy hereby finds that it was the intent of the City Council that the aforesaid sub-sub-sub-sub-sub-sections (i) thru (x) be worded as the same are amended to read by this Ordinance, effective March 6, 2000, and due to a typographical error the sub-sub-sub-sub-sub-sections incorrectly expressed the strata figures for each number of kilowatt-hours as being a portion of one cent instead of cents per kilowatt-hour.

Section 3. All ordinances, or parts thereof, and all resolutions, or parts thereof, in conflict with this Ordinance shall be and the same are hereby repealed to the extent of such conflict, and this Ordinance shall be in full force and effect as set forth hereafter.

Section 4. Nothing in this ordinance hereby adopted shall be construed to affect any suit or proceeding pending in any court, or any rights acquired, or any liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance, or any part of any act or ordinance, hereby repealed; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance. Further, it is the intent of the City Council that the tax provided for in the aforesaid Section 33.04 (a) (3), as corrected by this Ordinance, and expressed as being effective July 1, 2000, in accordance with Ordinance 00-03-01-10, shall remain in effect.

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

ORDINANCE NO. 01-04-03-10

AN ORDINANCE FURTHER AMENDING AN ORDINANCE (00-03-01-10) ESTABLISHING A GROSS RECEIPTS UTILITY TAX, AND FURTHER AMENDING CHAPTER 33 OCCUPATION AND USE TAX, MUNICIPAL CODE OF THE CITY OF LE ROY, ILLINOIS, 1975 (AS AMENDED)

WHEREAS, the Mayor and City Council of the City of LeRoy, McLean County, Illinois, an Illinois municipal corporation, have determined that it is in the best interests of the City of LeRoy and of its residents that the utility tax ordinance, recently adopted, which has been amended, be further amended and that Chapter 33 of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), be further amended; and

WHEREAS, the Mayor and City Council of the City of LeRoy, McLean County, Illinois, have determined that Ordinance No. 00-10-01-10, passed and approved October 16, 2000, inadvertently omitted substituting the word "dollar" for the word "cents" in sub-sub-sub-sub-sections (i) through (x), in sub-sub-sub-sub-section beginning (a) (3) (A) (I) of Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Muniticpla Code of the City of LeRoy, Illinois, 1975 (as amended); and

WHEREAS, it was the intent of the Mayor and City Council fo the City of LeRoy, Illinois, on the date the Gross Receipts Utility Tax Ordinance (00-03-01-10) was adopted (March 6, 2000), that the word "dollar" be used in place of the word "cents" where the word "dollar" is hereafter placed in italicized print,

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of LeRoy, McLean County, Illinois, in lawful meeting assembled, as follows:

Section 1. Sub-sub-sub-sub-section (a) (3) (A) (I) of Section 33.04 Gross Receipts Utility Tax, of Chapter 33 OCCUPATION AND USE TAX, of the Municipal Code of the City of LeRoy, Illinois, 1975 (as amended), is hereby amended by substitution of the word "dollar" for the word "cents" in each of the sub-sub-sub-sub-sections (i) through (x), as hereafter set forth, with the substituted word being shown in italicized print:

[33.04 (a) (3) (A) (I)]

I. The tax imposed by the preceding sub-section (3) shall be imposed 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, *.005355 dollar* per kilowatt-hour,
- (ii) For the next 48,000 kilowatt-hours used or consumed in a month, *.003511 dollar* per kilowatt-hour,
- (iii) For the next 50,000 kilowatt-hours used or consumed in a month, *.003160 dollar* per kilowatt-hour,
- (iv) For the next 400,000 kilowatt-hours used or consumed in a month, *.003072 dollar* per kilowatt-hour,
- (v) For the next 500,000 kilowatt-hours used or consumed in a month, *.002985 dollar* per kilowatt-hour,
- (vi) For the next 2,000,000 kilowatt-hours used or consumed in a month, *.002809 dollar* per kilowatt-hour,
- (vii) For the next 2,000,000 kilowatt-hours used or consumed in a month, *.002765 dollar* per kilowatt-hour,
- (viii) For the next 5,000,000 kilowatt-hours used or consumed in a month, *.002721 dollar* per kilowatt-hour,
- (ix) For the next 10,000,000 kilowatt-hours used or consumed in a month, *.002677 dollar* per kilowatt-hour, and
- (x) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month, *.002633 dollar* per kilowatt-hour.

Section 2. The City Council of the City of LeRoy hereby finds that it was the intent of the City Council that the aforesaid sub-sub-sub-sub-sub-sections (i) thru (x) be worded as the same are amended to read by this Ordinance, effective March 6, 2000, and due to a typographical error the sub-sub-sub-sub-sub-sections incorrectly expressed the strata figures for each number of kilowatt-hours as being a portion of one cent instead of cents per kilowatt-hour.

Section 3. All ordinances, or parts thereof, and all resolutions, or parts thereof, in conflict with this Ordinance shall be and the same are hereby repealed to the extent of such conflict, and this Ordinance shall be in full force and effect as set forth hereafter.

Section 4. Nothing in this ordinance hereby adopted shall be construed to affect any suit or proceeding pending in any court, or any rights acquired, or any liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance, or any part of any act or ordinance, hereby repealed; nor shall any just or legal right or remedy of any character be lost,

impaired or affected by this Ordinance. Further, it is the intent of the City Council that the tax provided for in the aforesaid Section 33.04 (a) (3), as corrected by this Ordinance, and expressed as being effective July 1, 2000, in accordance with Ordinance 00-03-01-10, shall remain in effect.

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

PASSED by the City Council of the City of LeRoy, Illinois, upon the motion by
Steve Dean, seconded by Dawn Thompson

_____, by roll call vote on the 2nd day of April, 2001, as follows:

Aldermen elected 6 Aldermen present 5

VOTING AYE:

Steve Dean, Dawn Thompson, Ron Litherland, Ryan Miles, W. H. Weber
(full names)

VOTING NAY:

None
(full names)

ABSENT:

Dave McClelland
(full names)

ABSTAIN:

None
(full names)

OTHER:

None
(full names)

and deposited and filed in the office of the acting City Clerk in said municipality on the 2nd day of
April, 2001.

X 

Sue Marcum, City Clerk of the City of LeRoy,
McLean County, Illinois

APPROVED BY the Mayor of the City of LeRoy, Illinois, this 2nd day of
April, 2001.