ORDINANCE NO. 65-16

WHEREAS, the General Assembly of the State of Illinois has enacted the County Leasing Occupation Tax Act; and

WHEREAS, under the provisions of said Act the Counties of the State of Illinois are empowered to impose a County Leasing Occupation Tax; and

WHEREAS, heretofore the County of Kendall has by ordinance imposed a Retailers Occupation Tax and a Service Occupation Tax and in the interest of uniformity within the County it is desirable that the County of Kendall by Ordinance impose a tax upon all persons in such County in the business of renting or leasing tangible personal property to users at the rate of not to exceed one-half of one per cent of the gross receipts from such business; and

WHEREAS, such tax would tend to reduce property taxes imposed on real estate in Kendall County, Illinois.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of the County of Kendall, State of Illinois:

Section 1: Pursuant to the authority granted by the County Leasing Occupation Tax, a tax is hereby imposed upon all persons engaged in the business of renting or leasing tangible personal property to users in the County of Kendall at the rate of one-half of one per cent of the gross receipts from such business on or after January 1st, 1966; provided, however, that all persons engaged in the business of renting or leasing tangible personal property to users in a municipality shall not be subject to the tax herein imposed; and provided further that such tax is not imposed upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by or under the authority of the State of Illinois.
Section 2: Consent and authority are given to the State Department of Revenue to collect and enforce the tax imposed by Section 1 of this Ordinance and all civil penalties that may be assessed as an incident thereof for or in behalf of the County of Kendall pursuant to the County Leasing Occupation Tax Act.

Section 3: The Clerk of the County Board of Supervisors is hereby authorized and directed to transmit to the State Department of Revenue, a certified copy of this Ordinance on or not later than five days after the effective date of this Ordinance.

Section 4: This Ordinance shall be effective upon its passage.

ADOPTED this 14th day of December, A.D. 1965.

As Chairman of the County Board of Supervisors, Kendall County, Illinois

Attest: Clerk
STATE OF ILLINOIS
COUNTY OF KENDALL

I, Jean P. Brady, County Clerk in and for said County in the State aforesaid and keeper of the records and files thereof, as provided by Statute, do hereby certify the foregoing to be a true, perfect and complete copy of the Ordinance adopted by the County Board of Supervisors on December 14th, 1965, imposing a County Leasing Occupation Tax.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County at my office at Yorkville in said County this 14th day of December, A.D. 1965.

[Signature]
Clerk