ORDINANCE NO. 67-6

AN ORDINANCE AMENDING ORDINANCE NO. 65-15
PROVIDING FOR A COUNTY SERVICE OCCUPATION TAX

WHEREAS, the Board of Supervisors of the County of Kendall did on the 14th day of December, 1965 adopt and pass an Ordinance No. 65-15 imposing a Service Occupation Tax at the rate provided by law upon all persons engaged in the business of making sales of service outside the corporate limits of any city, village or incorporated town in Kendall County; and

WHEREAS, the General Assembly of the State of Illinois has enacted legislation terminating the Service Occupation Tax base as of August 1st, 1967 and by said legislation has authorized Counties to impose such a tax at a maximum rate of three-quarters of one per cent commencing August 1st, 1967; and

WHEREAS, the Board of Supervisors of the County of Kendall desires to continue the Service Occupation Tax upon all persons engaged in the business of making sales of services outside the corporate limits of any city, village or incorporated town in Kendall County, Illinois.

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

Section 1: That Section 1 of Ordinance No. 65-15 adopted December 14th, 1965 be, and the same is hereby repealed, and in its place and stead said Section 1 of said Ordinance No. 65-15 be, and the same is hereby amended to read as follows:

"Section 1: Pursuant to the authority granted by the County Service Occupation Tax Act, as amended, a tax is hereby imposed upon all persons engaged in the business of making sales of service in the County of Kendall outside the corporate limits of any city, village or incorporated town at the rate of three-quarters of one per cent of the
cost price of all tangible personal property transferred by any such persons either in the form of tangible personal property or in the form of real estate as an incident to a sale of service on and after the 1st day of August, 1967; provided, however, that all persons engaged in the business of making sale of service in a city, village or incorporated town in said County 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 authority of the State of Illinois."

Section 2: The Clerk of the Board of Supervisors of the County of Kendall is hereby directed to transmit to the Department of Revenue of the State of Illinois a certified copy of this amending Ordinance on or not later than five days after the effective date hereof.

Section 3: This amending Ordinance shall be effective upon its passage.

ADOPTED this 11th day of July, A.D. 1967.

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

ATTEST: _