ORDINANCE NO. 67-7

AN ORDINANCE AMENDING AN ORDINANCE CREATING A COUNTY RETAILERS' OCCUPATION TAX, adopted
August 7th, 1962.

WHEREAS, the Board of Supervisors of the County of Kendall did on the 7th day of August, 1962 adopt and pass an ordinance imposing a County Retailers' Occupation Tax at the rate provided by law upon all the persons engaged in the business of selling tangible personal property at retail within the County of Kendall, outside of the corporate limits of any city, village or incorporated town; and

WHEREAS, the General Assembly of the State of Illinois has enacted legislation terminating the Retailers' 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 Retailers' Occupation Tax upon all persons in the business of selling tangible personal property at retail within said county outside the corporate limits of any city, village or incorporated town.

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

Section 1: That Section 1 of an Ordinance creating a County Retailers' Occupation Tax, adopted August 7th, 1962 be, and the same is hereby repealed, and in its place and stead said Section 1 of said Ordinance be, and the same is hereby amended to read as follows:

"Section 1: Pursuant to the authority granted by the County Retailers' Occupation Tax Act, as amended, a tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in the County

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of Kendall, at the rate of three-quarters of one per cent of the gross receipts from such sales made in the course of such business on and after August 1st, 1967; provided, however, that all persons engaged in the business of selling tangible personal property at retail in any city, village or incorporated town 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: ____________

Clerk