ORDINANCE NO. 68-5

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

WHEREAS, the Board of Supervisors of the County of Kendall, State of Illinois did on the 14th day of September, 1965 adopt and pass/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, said Ordinance was thereafter amended by Ordinance No. 67-6, adopted July 11th, 1967 and Ordinance No. 67-10, adopted August 8th, 1967, the last of which Ordinance amendments sought to impose such a tax at a maximum rate of three-quarters of one per cent commencing August 1st, 1967; and

WHEREAS, the Act of the General Assembly authorizing the tax at a maximum rate of three-quarters of one per cent was held to be unconstitutional by the Illinois Supreme Court; and

WHEREAS, the General Assembly of the State of Illinois has now passed House Bill No. 2815, which authorizes Counties to impose a County Service Occupation Tax at a rate of three-quarters of one per cent; and

WHEREAS, the Board of Supervisors of the County of Kendall desires to continue the County Service Occupation Tax 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, Illinois at a rate authorized by law.

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

Section One: That Sections One of Ordinance No. 65-15, adopted December 15th, 1965, and amending Ordinance No. 67-6, adopted July 11th, 1967 and of amending Ordinance No. 67-10, adopted August 8th,
1967, be, and the same are hereby, repealed and said Section One of said Ordinance No. 65-15 be, and the same hereby, amended to read as follows:

"Section One: Pursuant to the authority granted by the County Service Occupation Tax Act, as amended, and now in force, a tax is hereby imposed upon all persons engaged in the unincorporated area of Kendall County in the business of making sales of service at the rate of three-quarters of one per cent 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 a incident to a sale of service in accordance with Section 25.05-3 of 'An Act to Revise the Law in Relations to Counties', now in full force and effect."

Section Two: 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 no later than five days after the effective date hereof.

Section Three: This amending Ordinance shall be effective upon its passage and publication in the manner required by law.

ADOPTED this 10th day of September, A.D. 1968.

[Signature]
As Chairman of the Board of Supervisors, Kendall County, Illinois

Attest: [Signature]
Clerk