

VILLAGE OF BRADLEY

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ORDINANCE NO. O-4-20-2

AN ORDINANCE IMPOSING A NON-HOME RULE MUNICIPAL RETAILER'S  
OCCUPATION TAX, A NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX,  
AND A NON-HOME RULE MUNICIPAL USE TAX IN THE VILLAGE OF BRADLEY,  
KANKAKEE COUNTY, ILLINOIS

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ADOPTED BY THE  
BOARD OF TRUSTEES OF THE  
VILLAGE OF BRADLEY

THIS 13<sup>th</sup> DAY OF April, 2020

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Published in pamphlet form by the authority of the Board of Trustees of the Village of Bradley,  
Kankakee County, Illinois this 13 day of April, 2020

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OCCUPATION TAX, A NON-HOME RULE MUNICIPAL SERVICE OCCUPATION  
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BRADLEY, KANKAKEE COUNTY, ILLINOIS**

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**WHEREAS**, the Corporate Authorities of the Village of Bradley, Kankakee County, Illinois, have the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and protect the public health, safety, and welfare of its citizens; and

**WHEREAS**, Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3) authorizes the Corporate Authorities of the Village to impose a tax upon all persons engaged in the business of selling tangible personal property, other than on items of tangible personal property which are titled and registered by an agency of the State of Illinois, at retail within the corporate boundaries of the Village for expenditure on public infrastructure or for property tax relief or both (the "Municipal Retailers' Occupation Tax"); and

**WHEREAS**, Section 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.4) authorizes the Corporate Authorities of the Village to impose a tax upon all persons engaged in the business of making sales of service within the Village for expenditure on public infrastructure or for property tax relief or both (the "Municipal Service Occupation Tax"); and

**WHEREAS**, Section 8-11-1.5 of the Illinois Municipal Code (65 ILCS 5/8-11-1.5) authorizes the Corporate Authorities of the Village to impose a tax upon the privilege of using any item of tangible personal property within the Village which is purchased at retail from a retailer, and which is titled or registered with an agency of the State of Illinois, based on the selling price of such tangible personal property for expenditure on public infrastructure or for property tax relief or both (the "Municipal Use Tax"); and

**WHEREAS**, the question of whether to impose all three of the aforementioned taxes (collectively the "Municipal Sales Taxes") was submitted to the electors of the Village at a General Primary Election held within the Village on March 17, 2020 (the "Sales Tax Referendum"); and

**WHEREAS**, the Sales Tax Referendum was passed by the electors of the Village, with 1,725 votes having been cast in favor of the Sales Taxes and 814 votes having been cast against said taxes, all in accordance with all applicable laws; and

**WHEREAS**, the Corporate Authorities have determined that it is in the best interests of the Village and its citizens to impose a one percent (1%) Municipal Retailer's Occupation Tax within the Corporate Boundaries of the Village of Bradley; and

**WHEREAS**, the Corporate Authorities have determined that it is in the best interests of the Village and its citizens to impose a one percent (1%) Municipal Service Occupation Tax within the Corporate Boundaries of the Village of Bradley; and

**WHEREAS**, the Corporate Authorities have determined that it is in the best interests of the Village and its citizens to impose a one percent (1%) Municipal Use Tax within the Corporate Boundaries of the Village of Bradley.

**NOW THEREFORE, BE IT ORDAINED BY THE CORPORATE AUTHORITIES OF THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS, PURSUANT TO ITS STATUTORY AUTHORITY, AS FOLLOWS:**

**SECTION 1.** The Corporate Authorities hereby find that all of the recitals contained in the preamble to this Ordinance are true, correct, and complete and are hereby incorporated by reference hereto and made a part hereof.

**SECTION 2. 1% Municipal Retailer's Occupation Tax Imposed.** A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than on items of tangible personal property which are titled and registered by an agency of the State of Illinois, at retail in the Village at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business while this Ordinance is in effect. The tax imposed hereby shall not be applicable to (i) any tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act (35 ILCS 120/1 *et seq.*) or (ii) any business which under the constitution of the United States may not be made the subject of taxation by the State of Illinois.

**SECTION 3. 1% Municipal Service Occupation Tax Imposed.** A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of one percent (1%) of the selling price of all tangible personal property transferred by such serviceman (whether in the form of tangible personal property or in the form of real estate) as an incident to a sale of service while this Ordinance is in effect. The tax imposed hereby shall not be applicable to (i) any tangible personal property taxed at the 1% rate under the Service Occupation Tax Act (35 ILCS 115/1 *et seq.*) or (ii) any business which under the constitution of the United States may not be made the subject of taxation by the State of Illinois.

**SECTION 4. 1% Municipal Use Tax Imposed.** A tax is hereby imposed upon the privilege of using any item of tangible personal property within the Village which is purchased at retail from a retailer, and which is titled or registered with an agency of the State of Illinois, at the rate of one percent (1%) of the selling price of such tangible personal property while this Ordinance is in effect.

**SECTION 5. Illinois Department of Revenue to administer the Municipal Retailer's and Service Occupation Taxes.** The Municipal Retailer's Occupation and Municipal Service Occupation Taxes imposed by operation of this Ordinance, along with any and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance on behalf of the Village.

**SECTION 6. Village to Administer Municipal Use Tax.** The Village of Bradley shall collect and enforce the Municipal Use Tax imposed by operation of this Ordinance, along with any and all civil penalties that may be assessed as an incident thereto.

**SECTION 7. Use of Tax Proceeds.** The Village of Bradley may use the proceeds of any of the Municipal Sales Taxes imposed by this Ordinance (i) for public infrastructure, (ii) for property tax relief, or (iii) for supporting municipal operations, as permitted by law.

**SECTION 8.** The Village Clerk of the Village of Bradley is hereby authorized and directed to file a certified copy of (i) this Ordinance and (ii) a certification that the taxes imposed by this Ordinance received referendum approval with the Illinois Department of Revenue on or before May 1, 2020.

**SECTION 9.** This Ordinance shall take effect on July 1, 2020.

**SECTION 10.** In the event that any provision or provisions, portion or portions, or clause or clauses of this Ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the remaining provisions, portions, or clauses of this Ordinance that may be given effect without such invalid or unenforceable provision or provisions, portion or portions, or clause or clauses.

**SECTION 11.** That all ordinances, resolutions, motions, or parts thereof, conflicting with any of the provisions of this Ordinance, are hereby repealed to the extent of the conflict.

**SECTION 12.** That the Village Clerk is hereby directed to publish this Ordinance in pamphlet form.

**PASSED** by the Board of Trustees on a roll call vote on the 13 day of April, 2020.

**TRUSTEES:**

ROBERT REDMOND	Aye - <input checked="" type="checkbox"/>	Nay - <input type="checkbox"/>	Absent - <input type="checkbox"/>
MICHAEL WATSON	Aye - <input checked="" type="checkbox"/>	Nay - <input type="checkbox"/>	Absent - <input type="checkbox"/>
RYAN LEBRAN	Aye - <input checked="" type="checkbox"/>	Nay - <input type="checkbox"/>	Absent - <input type="checkbox"/>
BRIAN BILLINGSLEY	Aye - <input checked="" type="checkbox"/>	Nay - <input type="checkbox"/>	Absent - <input type="checkbox"/>
DARREN WESTPHAL	Aye - <input checked="" type="checkbox"/>	Nay - <input type="checkbox"/>	Absent - <input type="checkbox"/>
BRIAN TIERI	Aye - <input checked="" type="checkbox"/>	Nay - <input type="checkbox"/>	Absent - <input type="checkbox"/>

**ACTING VILLAGE PRESIDENT:**

MICHAEL WATSON Non-Voting -

**TOTALS:** Aye - 6 Nay -  Absent -

**ATTEST:**

  
JULIE TAMBLING, VILLAGE CLERK

APPROVED this 13<sup>th</sup> day of April, 2020.

Michael Watson  
MICHAEL WATSON, ACTING VILLAGE PRESIDENT

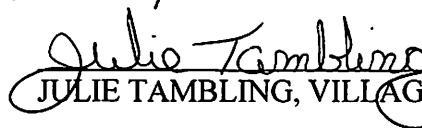
ATTEST:

Julie Tambling  
JULIE TAMBLING, VILLAGE CLERK

STATE OF ILLINOIS        )  
                                      )  
COUNTY OF KANKAKEE    )        §§

I, Julie Tambling, Village Clerk of the Village of Bradley, County of Kankakee and State of Illinois, DO HEREBY CERTIFY that the attached is a true, perfect, and complete copy of Ordinance number 0-4-202, "AN ORDINANCE IMPOSING A NON-HOME RULE MUNICIPAL RETAILER'S OCCUPATION TAX, A NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX, AND A NON-HOME RULE MUNICIPAL USE TAX IN THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS," which was adopted by the Village Corporate Authorities at a meeting held on the 13 day of April, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand in the Village of Bradley, County of Kankakee and State of Illinois, on this 13 day of April, 2020.

  
\_\_\_\_\_  
JULIE TAMBLING, VILLAGE CLERK

(SEAL)



