

Chapter 58 TAXATION [\[1\]](#)

ARTICLE I. - IN GENERAL

ARTICLE II. - ELECTRICAL UTILITY TAX

FOOTNOTE(S):

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Cross reference— Any ordinance or resolution promising or guaranteeing the payment of money for the village, or authorizing the issuance of any bonds of the village or any evidence of the village's indebtedness, or any contract or obligation assumed by the village saved from repeal, § 1-16(a)(2); any ordinance levying or imposing taxes or special assessments, or authorizing tax fund transfers, not inconsistent with this Code saved from repeal, § 1-16(a)(6); administration, ch. 2; businesses, ch. 22. [\(Back\)](#)

ARTICLE I. IN GENERAL

[Secs. 58-1—58-30. Reserved.](#)

Secs. 58-1—58-30. Reserved.

ARTICLE II. ELECTRICAL UTILITY TAX [\[2\]](#)

[Sec. 58-31. Imposed.](#)

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Sec. 58-31. Imposed.

- (a) A tax is imposed on all persons engaged in the following occupations or privileges: The privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the village at the following rates, calculated on a monthly basis for each purchaser:
- (1) For the first 2,000 kilowatt-hours used or consumed in a month: \$0.539 per kilowatt-hour;
 - (2) For the next 48,000 kilowatt-hours used or consumed in a month: \$0.354 per kilowatt-hour;
 - (3) For the next 50,000 kilowatt-hours used or consumed in a month: \$0.318 per kilowatt-hour;
 - (4) For the next 400,000 kilowatt-hours used or consumed in a month: \$0.309 per kilowatt-hour;
 - (5) For the next 500,000 kilowatt-hours used or consumed in a month: \$0.301 per kilowatt-hour;
 - (6) For the next 2,000,000 kilowatt-hours used or consumed in a month: \$0.283 per kilowatt-hour;
 - (7) For the next 2,000,000 kilowatt-hours used or consumed in a month: \$0.279 per kilowatt-hour;
 - (8) For the next 5,000,000 kilowatt-hours used or consumed in a month: \$0.274 per kilowatt-hour;
 - (9) For the next 10,000,000 kilowatt-hours used or consumed in a month: \$0.270 per kilowatt-hour;
 - (10) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month: \$0.265 per kilowatt-hour.

The tax rates set forth in the preceding table of this section will be used at least through December 31, 2008, are proportional to the rates enumerated in 65 ILCS 5/8-11-2, and do not exceed the revenue that could have been collected during 1997 using the rates enumerated in 65 ILCS 5/8-11-2.

- (b) Pursuant to 65 ILCS 5/8-11-2, the rates set forth in subsection (a) of this section shall be effective:
- (1) On August 1, 1998, for residential customers; and
 - (2) On the earlier of the last bill issued prior to December 31, 2000, or the date of the first bill issued pursuant to 220 ILCS 5/16-104, for nonresidential customers.
- (c) The provisions of this section shall not be effective until August 1, 1998.
- (d) A tax is imposed on persons engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption within the corporate limits of the village, and not for resale, at the rate of five percent of the gross receipts therefrom. The tax imposed by this subsection (d) shall not apply with respect to gross receipts pertaining to bills for the distribution, supplying, furnishing or sale of electricity where the use or consumption of the electricity is subject to the tax imposed by subsection (a) of this section.

(Ord. No. 98-9, § I.1, 7-22-1998; Ord. No. 2000-11, 9-13-2000)

Sec. 58-32. Exceptions.

None of the taxes authorized by this article may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the business or privilege may not, under the Constitution and Statutes of the United States, be made the subject of taxation by this state or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling or transmitting gas, water, or electricity, or engaged in the business of transmitting messages, or using or consuming electricity acquired in a purchase at retail, be subject to taxation under the provisions of this article for those transactions that are or may become subject to taxation under the provisions of the Municipal Retailers' Occupation Tax Act authorized by 65 ILCS 5/8-11-1; nor shall any tax authorized by this article be imposed upon any person engaged in a business or on any privilege unless the tax is imposed

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in a like manner and at the same rate upon all persons engaged in businesses of the same class in the village, whether privately or village-owned or operated, or exercising the same privilege within the village.

(Ord. No. 98-9, § I.2, 7-22-1998)

Sec. 58-33. Additional taxes.

Such tax shall be in addition to other taxes levied upon the taxpayer or its business.

(Ord. No. 98-9, § I.3, 7-22-1998)

Sec. 58-34. Collection.

The tax authorized by this article shall be collected from the purchaser by the person maintaining a place of business in this state who delivers the electricity to the purchaser. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and, if unpaid, is recoverable in the same manner as the original charge for delivering the electricity. Any tax required to be collected pursuant to this article, and any such tax collected by a person delivering electricity shall constitute a debt owed to the village by such person delivering the electricity. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to three percent of the tax to reimburse the person delivering electricity for the expense incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the village upon request. If the person delivering electricity fails to collect the tax from the purchaser, then the purchaser shall be required to pay the tax directly to the village in the manner prescribed by the village. Persons delivering electricity who file returns pursuant to this section shall, at the time of filing such return, pay the village the amount of the tax collected pursuant to this article.

(Ord. No. 98-9, § I.4, 7-22-1998)

Sec. 58-35. Reports to village.

On or before the last day of each month, each taxpayer shall make a return to the village for the preceding month stating:

- (1) Name.
 - (2) Principal place of business.
 - (3) Gross receipts and/or kilowatt-hour usage during the month upon the basis of which the tax is imposed.
 - (4) Amount of tax.
 - (5) Such other reasonable and related information as the corporate authorities may require.
- (a) The taxpayer making the return provided for in this article shall, at the time of making such return, pay to the village, the amount of tax imposed; provided, however, that in connection with any return, the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings, and the taxable gross receipts.

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(Ord. No. 98-9, § I.5, 7-22-1998)

Sec. 58-36. Credit for overpayment.

- (a) If it shall appear that an amount of tax has been paid which was not due under the provisions of this article, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this article from the taxpayer who made the erroneous payment; provided, however, that no amounts erroneously paid more than three years prior to the filing of a claim therefor shall be so credited.
- (b) No action to recover any amount of tax due under the provisions of this article shall be commenced more than three years after the due date of such amount.

(Ord. No. 98-9, § I.6, 7-22-1998)

Sec. 58-37. Penalty for violation of article.

Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any provision of this article is guilty of a misdemeanor and, upon conviction, shall be subject to punishment as provided in section 1-10 of this Code; and, in addition, shall be liable in a civil action for the amount of tax due, per 65 ILCS 5/8-11-2.

(Ord. No. 98-9, § I.6, 7-22-1998)

FOOTNOTE(S):

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Cross reference— Utilities, ch. 66.[\(Back\)](#)