

ORDINANCE NO. 2020-2333

AN ORDINANCE REIMPOSING A MOTOR FUEL TAX
PURSUANT TO THE MUNICIPAL MOTOR FUEL TAX LAW

PASSED AND APPROVED BY THE
PRESIDENT AND BOARD OF TRUSTEES
THIS 11TH DAY OF FEBRUARY, 2020

Published in pamphlet form by
Authority of the Corporate
Authorities of Westchester, Illinois
the ___ day of February, 2020

**AN ORDINANCE REIMPOSING A MOTOR FUEL TAX
PURSUANT TO THE MUNICIPAL MOTOR FUEL TAX LAW**

WHEREAS, on October 22, 2019, the Village of Westchester (the “Village”) adopted Ordinance No. 2019-2315 authorizing the imposition of a motor fuel tax within the Village at the rate of three (\$0.03) cents per gallon, effective December 1, 2019, pursuant to authority provided by Public Act 101-0032, effective June 28, 2019, and which enacted the Motor Fuel Tax Law, codified in Section 8-11-2.3 of the Illinois Municipal Code (65 ILCS 5/8-11-2.3); and

WHEREAS, subsequent to the enactment of Public Act 101-0032, the Illinois General Assembly enacted Public Act 101-0604, which renamed and amended the Motor Fuel Tax Law to provide that any ordinance adopted pursuant to Public Act 101-0032 before December 13, 2019 shall be administered by the Illinois Department of Revenue in accordance with the provisions of the amendments contained in Public Act 101-0604, but also required the municipality to adopt a superseding ordinance on or before October 1, 2020, or else such tax would be discontinued; and

WHEREAS, the corporate authorities of the Village find it advisable, necessary and in the best interest of the public to adopt an ordinance in accordance with Public Act 101-0604.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Westchester, Cook County, Illinois, as follows:

Section 1. Chapter 3.55, entitled “Motor Fuel Tax,” of Title 3, entitled “Revenue and Finance,” of the Municipal Code of the Village of Westchester, Cook County, Illinois is hereby amended as follows:

CHAPTER 3.55. MUNICIPAL MOTOR FUEL TAX

3.55.010 **DEFINITIONS.** Whenever used herein, unless context otherwise requires, the words, terms or phrases used herein shall have the meaning ascribed to them in the Illinois Motor Fuel Tax Law, 35 ILCS 505/1 *et seq.*

3.55.020 **IMPOSITION OF TAX.**

- (a) Effective December 1, 2019, there is levied and imposed upon the privilege of using or consuming motor fuel that is purchased at retail or bulk within the corporate limits of the Village a motor fuel tax, irrespective of the unit of measure in which it is actually sold, at the rate of three cents (\$0.03) per gallon for motor fuel.

(b) The tax herein levied shall be paid in addition to any and all other taxes and charges. The tax herein imposed is not based on the selling or purchase price or gross receipts from the sale or purchase of motor fuel.

(c) The imposition of these taxes is in accordance with Section 8-11-2.3 of the Illinois Municipal Code, and as set forth therein, as far as practicable, Sections 2b, 2d, 6, 6a, 12, 12a, 13, 13a.2, 13a.8, 15.1 and 21 of the Motor Fuel Tax Law.

3.55.030 ADMINISTRATION BY THE ILLINOIS DEPARTMENT OF REVENUE. The taxes hereby imposed, and the civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have the full power to administer and enforce the provisions of this Ordinance. Further, the failure to timely collect or remit all taxes due hereunder is a violation of the Municipal Code of the Village of Westchester, Illinois, and may be subject to penalties thereunder.

Section 2. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

Section 3. The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2020.

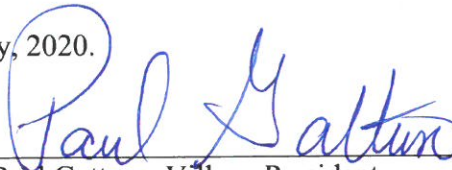
Section 4. This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form.

ADOPTED this 11th day of February, 2020, pursuant to a roll call vote as follows:

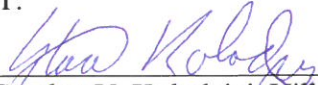
Angelo A. Calcagno	<u> A </u>	Robert Morales	<u> A </u>
Cathy Kuratko	<u> A </u>	Frank Perry	<u> A </u>
Tracy Hart Markey	<u> A </u>	Nick Steker	<u> A </u>

President Gattuso A

APPROVED this 11th day of February, 2020.


Paul Gattuso, Village President

ATTEST:


Stanley V. Kolodziej, Village Clerk