

ARTICLE III. COMMUNITY BUILDING COMPLEX COMMITTEE SALES TAX*

Sec. 70-61. Short title.

This article may be referred to as the "Community Building Complex Committee Sales Tax Ordinance."
(Code 1981, § 17-30; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-62. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business entity means any sole proprietorship, partnership, limited partnership, corporation, or association engaged in the business or established for the purpose of doing business which sells retail food and beverages which have been prepared for immediate consumption.

City means the City of Belvidere.

Collector means the county treasurer.

Consumer means any purchaser of an item sold, except a purchaser buying an item to be resold by that purchaser in the usual course of the purchaser's business.

County means the County of Boone.

Sales tax means the tax levied by this article.

Taxpayer means any person, firm, corporation, or association required by this article to collect, pay, or report any county sales tax.
(Code 1981, § 17-31; Ord. No. 95-05, § 1, 2-8-1995)

Cross reference—Definitions generally, § 1-2.

Sec. 70-63. Tax levied.

There is hereby levied, in addition to any other taxes imposed on food and beverages, an excise tax to be known as the community building sales tax, at the rate of one percent of the gross receipts of retail sales of food and beverages which have been prepared for immediate consumption.
(Code 1981, § 17-32; Ord. No. 95-05, § 1, 2-8-1995)

***Cross reference**—Buildings and building regulations, ch. 18.

Sec. 70-64. Exemptions.

The following are exempted from the sales tax:

- (1) Sales which are exempt from taxation by operation of any state legislation, state constitutional provision, federal legislation, or federal constitutional provision.
- (2) Sales which are exempted by state legislation from states sales taxes in this state.
- (3) Any sale for resale.
- (4) An isolated sale not a part of a temporary or permanent business.
- (5) Sales that are a part of a not-for-profit or charitable organization fundraiser, as defined by the Internal Revenue Code and/or state statutes.

(Code 1981, § 17-33; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-65. Rounding of calculations.

The amount of tax due shall be rounded to the nearest whole numbered dollar.
(Code 1981, § 17-34; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-66. Collection; returns; discounts.

Each individual or business entity making any sale subject to the community building sales tax shall comply with the terms of this section.

- (1) Each individual or business entity shall collect from the buyer the appropriate amount of the sales tax. All amounts so collected shall be deemed community building complex committee of Boone County.
- (2) Any person engaged in the retail sale of food and beverages that have been pre-paid for immediate consumption shall transmit to the county treasurer on or before the last day of each calendar month a sum of money equal to the sales taxes collected for the sale of food and beverages for the preceding calendar month and, simultaneously therewith, shall transmit a report upon forms supplied by the county treasurer or with a copy of the taxpayer's state sales tax return with notations on it of the amount owed the county of this tax, indicating the gross receipts from the sale of food and beverages, and such other

information as the treasurer shall reasonably require for the enforcement of this article.

- (3) Any person engaged in the retail sale of food and beverages that have been prepared for immediate consumption shall keep complete and accurate books and records, including a daily sheet showing the gross receipts for sales of food and beverages and the taxes collected on that day.
- (4) Each person engaged in the retail sale of food and beverages that have been prepared for immediate consumption shall be allowed, for that person's services in collecting the community building sales tax, a discount of \$0.0175 per \$1.00 of tax collected. This discount shall be allowed at the time of the monthly delivery to the county treasurer of money owed on the tax.

(Code 1981, § 17-35; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-67. Delinquent taxes.

Any amount of community building sales tax not paid to the county on or before the due date shall constitute a debt to the county and may be collected by court action.

(Code 1981, § 17-36; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-68. Tax collection policies and procedures.

The policies and procedures set out in the ILCS and this Code shall apply to the enforcement and administration of this article and to the collection of the community building sales tax, except as specifically provided otherwise herein. For the purposes of administering and enforcing this article, the treasurer shall, after providing reasonable notice, have access during normal business hours to the books and records of persons engaged in the retail sales of food and beverages that have been prepared for immediate consumption.

(Code 1981, § 17-37; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-69. Barter.

As used in this section, the term "barter" means trading goods or services of value for other goods

or services of value. If any person, firm, or corporation trades or barter any goods and services that are ordinarily sold by that person, firm, or corporation for money, the value in money of the goods or services received in return shall be included in determining the community building sales tax due from that person, firm, or corporation. The value used shall be the retail value, except that if the goods and services received are customarily purchased by the taxpayer at a wholesale price, discount price or a price of any kind below retail price, the lower price shall be used. (Code 1981, § 17-38; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-70. False information; failure to file; penalty.

No person, firm, corporation, or association required by this article to file any return or report shall fail to file such return or report. No person, firm, corporation, or association shall knowingly furnish any false information to the county as all or part of any information furnished under any provision of this article. If any individual officer, employee, or owner of any firm, corporation, or association knowingly furnishes such false information, such individual shall also be subject to the penalty set out in this section. The penalty set out in this section shall be in addition to any interest, late charge, or other civil penalty provided by any applicable law or ordinance. Any person, firm, corporation, or association committing any violation described in this section shall, upon conviction, be fined up to \$500.00 for each offense. A separate and distinct offense shall be regarded as having been committed each day upon which such person shall continue any such violation.

(Code 1981, § 17-40; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-71. Allocation of tax proceeds.

The county treasurer shall, upon receipt, deposit the proceeds resulting from the collection of the sales taxes imposed by this article into the general operating funds for the community building complex committee of the county. The proceeds of the sales tax remaining after paying all costs allocable to collecting the tax and administering and enforcing this article shall be used for

the support, construction, maintenance, or financing of a facility of the community building complex committee of the county.
(Code 1981, § 17-41; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-72. Review of provisions.

The county board shall review this article at least once each year. The review will include a study to determine whether there have been any recent changes in legislation or court decisions on sales taxes. The review will also include some information about public acceptance or lack of acceptance of the community building sales tax, and the question of whether the collector has observed any problems in collecting the tax. The result of this review will be summarized in writing and placed on file at the county clerk's office and the Belvidere city clerk's office as a matter of public record.

(Code 1981, § 17-42; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-73. Sunset provision.

The community building sales tax shall terminate ten years after the effective date of this article unless a continuation of the tax is approved by the voters of the county by referendum conducted in accordance with the general election law or there are outstanding bonds of the committee.

(Code 1981, § 17-43; Ord. No. 95-05, § 1, 2-8-1995)

Sec. 70-74. Effective date of tax.

The tax imposed in this article shall take effect upon the adoption and passage of this article by both the county and City of Belvidere.

(Code 1981, § 17-44; Ord. No. 95-05, § 1, 2-8-1995)

Secs. 70-75—70-100. Reserved.

ARTICLE IV. SALES TAX FOR PUBLIC SAFETY PURPOSES

Sec. 70-101. Tax imposed.

(a) A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this state's

government at retail in this county, at the rate of one-half percent of the gross receipts from such sales made in the course of such business while this article is in effect, and a tax is hereby imposed upon all persons engaged in this county in the business of making sales of service at the rate of one-half percent of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. Such special county occupation taxes for public safety shall not be applicable to the sales of food for human consumption that is to be consumed off the premises where it is sold, other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption, and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

(b) The imposition of these public safety taxes is in accordance with the provisions of sections 5-1006.5(a) and 5-1006.5(b), of the "Counties Code" (55 ILCS 5/5-1006.5(a) and 55 ILCS 5/5-1006.5(b)).
(Code 1981, § 17-51; Ord. No. 99-24, § 1, 6-9-1999)

Sec. 70-102. Collection and enforcement.

The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the department of revenue which shall have full power to administer and enforce the provisions of this article.

(Code 1981, § 17-52; Ord. No. 99-24, § 1, 6-9-1999)