

ORDINANCE NO. 740

AN ORDINANCE AMENDING TITLE THREE, CHAPTER 3.08.40 AND CHAPTER 3.16.020 OF THE VILLAGE CODE WITH RESPECT TO THE MUNICIPAL RETAILERS' OCCUPATION TAX AND THE MUNICIPAL SERVICE OCCUPATION TAX

PASSED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF
GREENUP, IL
THIS 3RD DAY OF MARCH 2025

PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY
OF THE BOARD OF TRUSTEES OF THE VILLAGE OF GREENUP,
CUMBERLAND COUNTY, ILLINOIS
THIS 4th DAY OF March, 2025

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WHEREAS, the Village of Greenup, Illinois is a duly organized and existing municipal corporation created under the provisions of the laws of the State of Illinois; and

WHEREAS, the Village of Greenup is authorized to enact such rules and regulations for Revenues and Finance by and through Title 3 of the Village Code of Ordinances; and

WHEREAS, the Corporate Authorities of the Village of Greenup have determined that it is necessary to amend its existing Municipal Retailers' Occupation Tax to change the tax rate; and

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Village of Greenup, Illinois, as follows.

Section 1: INCORPORATION OF RECITALS – The recitals contained in the preamble of this Ordinance are incorporated in this Ordinance as if set out fully herein.

Section 2: AMENDMENT – Title 3, Chapter 3.08.40 and Chapter 3.16.020 of the Village Code is hereby amended by adding the bold, underlined language to read as follows:

3.08.040 Non-home rule. A tax is imposed upon all persons engaged in the business of selling tangible personal property (other than an item of tangible personal property titled and registered with an agency of this state's government) at retail in this municipality at the rate of **three-quarters** of one percent of the gross receipts from such sales made in the course of such business while this section is in effect; and a tax is imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of one-half of one percent of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This "Non-Home Rule Municipal Retailers' Occupation Tax and this "Non-Home Rule Municipal Service Occupation Tax" 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. (Ord. 442 § 2 (part), 2007).

3.16.020 Non-home rule. A tax is imposed upon all persons engaged in the business of selling tangible-personal property (other than an item of tangible personal property titled and registered with an agency of this state's government) at retail in this municipality at the rate of **three-quarters** of one percent of the gross receipts from such sales made in the course of such business while this section is in effect; and a tax is imposed upon all persons engaged in this

municipality in the business of making sales of service, at the rate of one-half of one percent of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This "Non-Home Rule Municipal Retailers' Occupation Tax" and this "Non-Home Rule Municipal Service Occupation Tax" 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.

Section 3: SEVERABILITY – In the event that any section, clause, provision or part of this ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all parts that are severable shall remain in full force and effect. If any part of this ordinance is found to be invalid in any one or more of its several applications, all valid applications that are severable from the invalid applications shall remain in effect.

Section 4: CONFLICTING ORDINANCES – All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed; provided however that nothing herein contained shall affect any rights, actions, or causes of actions which shall have accrued to the village prior to the effective date of this ordinance.

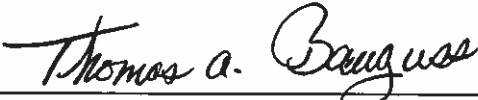
Section 5: EFFECTIVE DATE – This ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

Present and passed this 3rd day of March 2025.

Alene Blade	<u>X</u>
April Harris	<u> </u>
Josh Kingery	<u>X</u>
Max McCullough	<u>X</u>
Sherry Parker	<u>X</u>
Tony Wright	<u>X</u>

AYES	<u>5</u>
NAYS	<u>0</u>
ABSENT	<u>1</u>
ABSTAIN	<u>0</u>

Approved this 3rd day of March, 2025.



Thomas A. Bauguss
President of the Village Board

ATTEST:



Jill Kimble, Village Clerk

STATE OF ILLINOIS)
) SS.
COUNTY OF CUMBERLAND)

CERTIFICATE

I, Jill Kimble, certify that I am the duly elected and acting Municipal Clerk of the Village of Greenup, Cumberland County, Illinois.

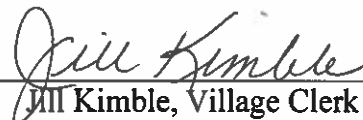
I further certify that on March 3, 2025, the Corporate Authorities of such municipality passed and approved Ordinance No. 740 entitled "AN ORDINANCE AMENDING TITLE THREE, CHAPTER 3.08.40 OF THE VILLAGE CODE WITH RESPECT TO THE MUNICIPAL RETAILERS' OCCUPATION TAX," which provided by its terms that it should be published in pamphlet form.

The pamphlet form or Ordinance No. 740, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the Municipal Building, commencing on March 4, 2025 and continuing for at least ten days thereafter.

Copies of such Ordinance were also available for public inspection upon request in the office of the Municipal Clerk.

Dated at Greenup, Illinois this 3rd day of March, 2025.

(SEAL)


Jill Kimble, Village Clerk