

**COUNTY OF UNION,  
ILLINOIS**

**ORDINANCE IMPOSING SPECIAL COUNTY RETAILERS'  
OCCUPATION TAX FOR PUBLIC FACILITY PURPOSES  
BEING CONSTRUCTION OF NEW UNION COUNTY COURTHOUSE**

**WHEREAS**, pursuant to 55 ILCS 5/5-1006.5, a county board may impose a sales tax to provide revenue to be used exclusively for public facility purposes in that county, if a proposition for the tax has been submitted to the electors of that county and approved by a majority of those voting on the question; and

**WHEREAS**, the Board of Commissioners of the County of Union, Illinois, on November 5th, 2009, by adoption of Resolution No. 2009-17, submitted the following proposition to the electors of Union County at the February 2, 2010 General Primary Election:

To pay for public facility purposes, being a new county courthouse, shall the County of Union be authorized to impose an increase on its share of the local sales tax by one percent (1%)?

(the "Sales Tax Proposition") and;

**WHEREAS**, the Union County Clerk Bobby Toler, Jr. has certified the results of the February 2, 2010 General Primary Election; and

**WHEREAS**, the majority of those electors voting on the question approved the Sales Tax Proposition; and

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Commissioners of the County of Union, Illinois as follows:

**SECTION 1:** All ordinances and resolutions, or parts thereof, in conflict with this Ordinance are hereby repealed.

**SECTION 2:** The Code of Ordinances of the County of Union, Illinois is hereby amended by the addition of the following Chapter:

**ARTICLE 1**

**DEFINITIONS**

-1-1 **Definitions.** For purposes of this Chapter, the following terms shall be given these definitions:

- (a) County means the County of Union, Illinois.
- (b) Department means the State Department of Revenue.
- (c) State means the State of Illinois.

## ARTICLE 2

### -2-1 Tax Imposed.

- (a) A tax is 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 the County at the rate of one percent (1%) on the gross receipts from the sales made in the course of business.
- (b) A tax is imposed upon all persons engaged, in the County, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the county as an incident to a sale of service at the rate of one percent (1%) of the selling price of such tangible personal property.
- (c) The tax imposed by subsection (a) of this Section and the tax imposed by subsection (b) of this Section 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 which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics.
- (d) The imposition of the tax imposed by subsection (a) of this Section and the tax imposed by subsection (b) of this Section is in accordance with the provisions of Section 5-1006.5 of the Counties Code (55 ILCS 5/5-1006.5).
- (e) Revenue from the tax imposed by subsection (a) of this Section and from the tax imposed by subsection (b) of this Section shall be used exclusively for public facility purposes in the County in accordance with the provisions of Section 5-1006.5 of the Counties Code (55 ILCS 5/5-1006.5).

-2-2 Enforcement. The taxes imposed by Chapter, and all civil penalties that may be assessed as an incident to such taxes, shall be collected and enforced by the Department pursuant to Section 5-1006.5 of the Counties Code (55 ILCS 5/5-1006.5).

**SECTION 3:** The Union County Clerk is hereby directed to file a certified copy of this ordinance, and a certification that the Sales Tax Proposition was approved at the February 2, 2010 General Primary Election, with the Illinois Department of Revenue before the first day of April, 2010.

**SECTION 4:** This ordinance shall take effect upon the first day of July 2010 and after its passage, approval and publication as provided by law.

**PASSED AND APPROVED** at a regular meeting of the Board of Commissioners of the County of Union, Illinois this 15<sup>th</sup> day of March, 2010.

Chairman: Rusty Ladd voting yes.

County Commissioner: John Gamm voting YES.

County Commissioner: Donald Denny voting yes.

Subscribed and Sworn to me this 15 day of March, 2010

County Clerk: Bobby Toler