

ORDINANCE NO. 3-2014

**AN ORDINANCE ENACTING A BUSINESS DISTRICT
RETAILERS' OCCUPATION TAX AND A BUSINESS
DISTRICT SERVICE OCCUPATION TAX WITHIN THE
EVERGREEN PARK PLACE BUSINESS DISTRICT AND
ESTABLISHING THE EVERGREEN PARK PLACE
BUSINESS DISTRICT TAX ALLOCATION FUND**

WHEREAS, the Village of Evergreen Park (the "Village") has passed Ordinance No. 22-2013 approving the Evergreen Park Place Business District Redevelopment Plan (the "Redevelopment Plan") and Ordinance No. 23-2013 designating the Evergreen Park Place Business District (the "Business District") in accordance with the Business District Development and Redevelopment Act (65 ILCS 11-74.3-1 *et seq.*) (the "Act"); and

WHEREAS, the Redevelopment Plan provided for the imposition of a retailers' occupation tax and a service occupation tax at the rate of 1% within the Business District to pay for the planning, execution, and implementation of the Redevelopment Plan and to pay for Business District project costs as set forth therein.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Evergreen Park, Cook County, Illinois, as follows:

Section 1

There is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of the State of Illinois; excluding 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 excluding prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes and needles used by diabetics, for human use, at retail within the Evergreen Park Place Business District a business district retailers' occupation tax at the rate of 1% on the gross receipts from such sales made in the course of such business.

Section 2

There is hereby imposed upon all persons engaged in the business of making sales of service within the Evergreen Park Place Business District a business district service occupation tax at the rate of 1% of the selling price of all tangible personal property transferred by such service men either in the form of tangible personal property or in the form of real estate as an incident to a sales service; excluding 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 excluding prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes and needles used by diabetics, for human use.

Section 3

The Evergreen Park Place Business District Tax Allocation Fund is hereby established for the purpose of receiving proceeds of any tax imposed herein and for paying Business District project costs pursuant to the Redevelopment Plan and any redevelopment agreements authorized thereunder.

Section 4

When Business District costs, including, without limitation, all municipal obligations financing Business District project costs incurred under Section 11-74.3-3 of the Act, have been paid, any surplus funds then remaining in the Business District Tax Allocation Fund shall be distributed to the Village Treasurer for deposit into the General Corporate Fund. Upon payment of all Business District project costs and retirement of obligations, but in no event more than 23 years after the passage of Ordinance No. 22-2013 approving the Evergreen Park Place Business District Redevelopment Plan, the Village shall pass an ordinance immediately rescinding the taxes imposed pursuant to subsections (10) and (11) of Section 11-74-3-3 of the Act.

Section 5

A certified copy of this ordinance shall be filed with the Illinois Department of Revenue.

Section 6

If any section, paragraph, clause or provision of this ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this ordinance.

Section 7

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed insofar as they conflict herewith.

Section 8

This ordinance shall be in full force and effect after passage and approval *nun pro tunc* January 21, 2014 so that the taxes imposed hereunder shall be administered and enforced as of July 1, 2014.

This ordinance was passed and deposited in the office of the Village Clerk of the Village of Evergreen Park this 7th day of April, 2014.



CATHERINE T. APARO, Village Clerk

APPROVED by me this 7th
day of April, 2014.

JAMES J. SEXTON, Mayor