
THE CITY OF ASSUMPTION
CHRISTIAN COUNTY, ILLINOIS

ORDINANCE NUMBER 831

**AN ORDINANCE AMENDING THE RETAILERS' AND SERVICE OCCUPATION
TAXES WITHIN THE CITY**

DEREK PAGE, Mayor
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City Aldermen

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Sorling Northrup – One North Old State Capitol Plaza, Suite 200, Springfield, IL 62701

ORDINANCE NO. 831

**AN ORDINANCE AMENDING THE RETAILERS' AND SERVICE OCCUPATION
TAXES WITHIN THE CITY**

WHEREAS, the City of Assumption, Christian County, State of Illinois ("City"), is a duly organized and existing non-home rule municipality created and operating under the provisions of the Illinois Municipal Code and laws of the State of Illinois; and,

WHEREAS, prior to the effective date of Public Act 103-781 on August 5, 2024, section 8-11-1.3 and 8-11-1.4 of the Municipal Code, 65 ILCS 5/8-11-1.3 and 5/8-11-1.4, authorized non home rule municipalities to impose certain Municipal Retailers' Occupation Taxes and certain Municipal Service Occupation Taxes following adoption of a referendum; and

WHEREAS, pursuant to that authority and following a referendum approving the taxes, in 2017 the City duly adopted and published its Ordinance No. 714, which imposed the 1% Service Occupation Tax and the 1% Retailer's Occupation Tax within the City in full compliance with all requirements of the Municipal Code; and

WHEREAS, Public Act 103-781 amended the Municipal Code to authorize non home rule municipalities to adopt and implement the local sales taxes by duly enacted Ordinance without the requirement of a referendum, and accordingly deleted the statutory authorization to impose the taxes through the referendum process; and

WHEREAS, Public Act 103-781 is silent about whether the amendment impacts the authority of sales tax ordinances adopted by non home rule municipalities pursuant to the previous referendum authority, such as the provisions of Ordinance No. 714; and

WHEREAS, the Illinois Department of Revenue has informed the City of Assumption that the enactment of Public Act 103-781 only removed the condition precedent for adoption of such an ordinance that referendum approval must first be secured, and that Non-Home Rule Municipal

Retail Occupation Taxes and Non-Home Rule Municipal Service Occupation Taxes properly enacted prior to the enactment of P.A. 103-781 remain in effect, but that to administer the tax the municipality must adopt an ordinance in the form included in this ordinance; and

WHEREAS, the Mayor and the City Council find it in the best interest of the City to maintain the tax authority as previously authorized through referendum, and so to adopt this Ordinance setting forth the exact terms of the sample ordinance provided by the Department of Revenue.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Assumption, Christian County, Illinois, as follows:

Section 1. Recitals. The above recitals are incorporated herein by this reference.

Section 2. Tax imposed. A tax is hereby 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 **1 %** of the gross receipts from such sales made in the course of such business while this Ordinance is in effect; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of **1%** 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" may not be imposed on tangible personal property taxed at the rate of 1.0% under the Retailers' Occupation Tax Act and the Service Occupation Tax Act. The imposition of these non-home rule taxes is in accordance with and subject to Sections 8-11-1.1, 8-11-1.2, 8-11-1.3 and 8-11-1.4 of the Municipal Code, 65 ILCS 5/8-11-1.1, 8-11-1.2, 8-11-1.3 and 8-11-1.4.

Section 3. Illinois Department of Revenue to administer. 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 of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 4. Clerk to file Ordinance with Illinois Department of Revenue. The Municipal Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before **May 1, 2025**.

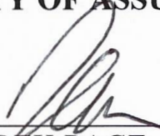
Section 5. Effective date. This Ordinance shall take effect on the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding May 1.

Section 6. Repeal of conflicting provisions. All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

SO ORDAINED this 2 day of April, 2025 at the City of Assumption, Christian County, Illinois.

	YES	NO	ABSENT	PRESENT
HUNTER	✓			
NELSEN	✓			
PORTER	✓			
REED	✓			
SULLIVAN	✓			
WALDEN	✓			
PAGE	—			
TOTAL	6	—	—	—

CITY OF ASSUMPTION



DEREK PAGE, Mayor

Attest:



JANET WALLER, City Clerk