
THE CITY OF ASSUMPTION
CHRISTIAN COUNTY, ILLINOIS

ORDINANCE NUMBER 832

**AN ORDINANCE AMENDING SECTIONS 3-1-1 AND 3-1-2 OF THE CITY CODE
RELATING TO SERVICE OCCUPATION AND RETAILERS' OCCUPATION TAXES**

DEREK PAGE, Mayor
JANET WALLER, City Clerk

MATTHEW HUNTER
GARY NELSEN
KIM PORTER
SELENA REED
TRAVIS SULLIVAN
DONNY WALDEN
City Aldermen

Published in pamphlet form by authority of the Mayor and Aldermen of the City of Assumption
on April 3, 2025

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

ORDINANCE NO. 832

**AN ORDINANCE AMENDING SECTIONS 3-1-1 AND 3-1-2 OF THE CITY CODE
RELATING TO SERVICE OCCUPATION AND RETAILERS' OCCUPATION TAXES**

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, sections 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, the City duly adopted and published its City Code Sections 3-1-1 and 3-1-2, 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 requirement to impose the taxes through the referendum process; and,

WHEREAS, because Public Act 103-781 is silent about whether the amendment impacts the authority of sales tax codes adopted by non home rule municipalities pursuant to the previous referendum authority, such as the provisions of City Code Sections 3-1-1 and 3-1-2, the Mayor and the City Council determined it to be in the best interest of the City to re-adopt and restate the 1% Municipal Retailers' Occupation Tax and the 1% Municipal Service Occupation Tax within

the City and to provide for the Illinois Department of Revenue to collect, implement and enforce those taxes, and accordingly have adopted Ordinance No. 831; and,

WHEREAS, the Mayor and the City Council find it in the best interests of the City to amend the City Code to correspond with the provisions of Ordinance No. 831 in order to maintain the 1% Municipal Service Occupation Tax and the 1% Retailers' Occupation Tax within the City.

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. Amending the City Code. The Assumption City Code Title 3, Chapter 1, Sections 1 and 2 are hereby amended as follows (added; ~~deleted~~):

TITLE 3

BUSINESS AND LICENSE REGULATIONS

CHAPTER 1

MUNICIPAL OCCUPATION TAXES

SECTION:

3-1-1: SERVICE OCCUPATION TAX:

A. A tax is hereby imposed upon all persons engaged in this Municipality in the business of making sales of service at the rate of one percent (1%) of the ~~cost~~ selling price of all tangible personal property transferred by said servicemen, ~~either in the form of tangible personal property or in the form of real estate~~ as an incident to a sale of service. The imposition of this non-home rule tax is in accordance with and subject to the provisions of section 5/8-11-1.5 of the Illinois Municipal Code¹. (RC 1982 §36-1-1) Sections 8-11-1.1, 8-11-1.2, 8-11-1.3, 8-11-1.4 and 8-11-1.5 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.1, 8-11-1.2, 8-11-

1.3, 8-11-1.4 and 8-11-1.5. This “Non-Home Rule Municipal Service Occupation Tax” may not be imposed on tangible personal property taxed at the rate of 1% under the Retailers’ Occupation Tax Act and the Service Occupation Tax Act.

~~B. Every supplier or serviceman required to account for Municipal service occupation tax for the benefit of this Municipality shall file on or before the last day of each calendar month, the report to the State Department of Revenue, required by section nine of the "Service Occupation Tax Act", approved July 10, 1961, as amended. 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 Section.~~

~~C. At the time such report is filed, there shall be paid to the State Department of Revenue, the amount of tax hereby imposed. (RC 1982 §36-1-1; amd. Ord. 827, 11-7-2024)~~

3-1-2: RETAILER'S OCCUPATION TAX:

A. 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 City Municipality at the rate of one percent (1%) 1% of the gross receipts from such sales made in the course of such business while this Section is in effect. This “Non-Home Rule Municipal Retailers’ Occupation Tax” may not be imposed on tangible personal property taxed at the rate of 1% under the Retailers’ Occupation Tax Act. and the Service Occupation Tax Act. The imposition of this non-home rule tax is in accordance with and subject to the provisions of section 5/8-11-1 of the Illinois Municipal Code² 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.

~~B. Every such person engaged in such business in the City shall file on or before the last day of each calendar month, the report to the State Department of Revenue required by section three of "An Act in Relation to a Tax Upon Persons Engaged in the Business of Selling Tangible Personal Property to Purchasers for Use or Consumption", approved June 28, 1933, as amended. 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 Section.~~

~~C. At the time such report is filed, there shall be paid to the State Department of Revenue, the amount of tax hereby imposed on account of the receipts from the sales of tangible personal property~~

Section 3. Severability. In the event a court of competent jurisdiction finds this Ordinance or any provision hereof to be invalid or unenforceable as applied, such finding shall not affect the validity of the remaining provisions of this Ordinance and the application thereof to the greatest extent permitted by law.

Section 4. Repeal and Savings Clause. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed; provided, however, that nothing herein shall affect any rights or causes of action which shall have accrued to the City prior to the effective date of this Ordinance.

Section 5. Effective Date. This Ordinance shall be in full force and effect from and after passage, approval and publication in pamphlet form as provided by law.


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	5	1	—	—

CITY OF ASSUMPTION


DEREK PAGE, Mayor

Attest:


JANET WALLER, City Clerk