

**VILLAGE OF OLYMPIA FIELDS
COOK COUNTY, ILLINOIS**

ORDINANCE NO. 2020-12

**AN ORDINANCE AMENDING CHAPTER 20, "TAXATION", ARTICLE VII,
"LOCAL MOTOR FUEL TAX" OF THE OLYMPIA FIELDS VILLAGE CODE**

**ADOPTED BY THE VILLAGE PRESIDENT
AND THE VILLAGE BOARD OF TRUSTEES
ON THE 28th DAY OF MAY, 2020.**

**Published in pamphlet by
Authority of the Village President
and Board of Trustees of the
Village of Olympia Fields,
this 28th day of May, 2020.**

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WHEREAS, the Illinois General Assembly enacted Public Act 101-604, which amended "Motor Fuel Tax" (65 ILCS 5/8-2.3), effective December 13, 2019,

WHEREAS, "Motor Fuel Tax" (65 ILCS 5/8-2.3) provides that a municipality located in a county with a population in excess of 3,000,000 is authorized to impose a tax on motor fuel at a rate not to exceed \$0.03 per gallon; and

WHEREAS, the Village of Olympia Fields is located in Cook County, Illinois, a county with a population in excess of 3,000,000; and

WHEREAS, the corporate authorities have determined that it is in the best interests of the Village and its residents to impose a tax on motor fuel purchased in the Village at the rate of \$0.03 per gallon.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF OLYMPIA FIELDS, COOK COUNTY, ILLINOIS, as follows:

Section 1: Chapter 20, "Taxation", Article VII, "Local Motor Fuel Tax" of the Olympia Fields Village Code, as amended, is hereby further amended to read as follows [Deleted language stricken; new language underscored]:

ARTICLE VII. – LOCAL MOTOR FUEL TAX

Sec. 20-100. – Definitions.

As used in this article, unless the context otherwise requires, the words, terms or phrases used herein shall have the meaning ascribed to them in the Illinois Motor Fuel Tax Law, 35 ILCS 505/1 *et seq.*

Sec. 20-101. – Imposition of Tax.

- (a) This tax is hereby imposed upon all persons engaged in the Village of Olympia Fields in Cook County in the business of selling motor fuel, at retail for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways, at the rate of \$0.03 per gallon of motor fuel sold at retail in the municipality for the purpose of use or consumption and not for the purpose of resale.

~~There is a tax levied and imposed upon the privilege of using or consuming motor fuel that is purchased at retail or bulk within the corporate limits of the Village of Olympia Fields, a motor fuel tax, irrespective of the unit of measure in which it is actually sold, at the rate of three cents (\$0.03) per gallon for motor fuel.~~

- ~~(b) The tax herein levied shall be paid in addition to any and all other taxes and charges. The tax imposed herein is not based on the selling or purchase price or gross receipts from the sale or purchased of motor fuel.~~

- (e**b**) The imposition of this moto fuel tax is in accordance with Section 8-11-2.3 of the Illinois Municipal Code (65 ILCS 5/8-11-2.3). ~~The provisions of Sections 2b, 2d, 6, 6a, 12, 12a, 13, 13 a.2, 13a.7, 13a.8, 15.1 and 21 of the Motor Fuel Tax Law that are not inconsistent with this article shall apply as far as practicable to the same extent as if those provisions were included in this article.~~

Sec. 20-102. – Administration.

The taxes hereby imposed and the civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue (IDOR). IDOR shall have the full power to administer and enforce the provisions of this article.

Sec. 20-103. – Violations.

No person who is liable for the tax imposed by this article shall fail to make a return, or make a fraudulent return, or willfully violate or fail to comply with any other provision of this article.

~~Sec. 20-104. —Penalty.~~

~~Whoever violates or fails to comply with any of the provisions of this article shall be fined not less than fifty dollars (\$50.00) nor more than seven hundred fifty dollars (\$750.00) and is also liable in a civil action for the amount of tax due.~~

Section 2: **Certification.** The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2020.

Section 3: **Severability.** If any provisions of this Ordinance shall be held to be invalid or unenforceable for any reasons by a court having competent jurisdiction, the invalidity or unenforceability of such provision shall not affect any other provisions of this Ordinance.

Section 4: **Repealer.** All ordinances, resolutions, motions or orders in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 5: **Effective Date.** This Ordinance shall be in full force and effect on January 1, 2021.

THIS ORDINANCE IS ADOPTED AND APPROVED BY THE PRESIDENT AND VILLAGE BOARD OF THE VILLAGE OF OLYMPIA FIELDS, THIS DAY OF ___ June, 2020.

First reading waived.

PASSED on second reading this 28th day of May, 2020.

VILLAGE CLERK

Roll Call Vote:

Voting in Favor: _____

Voting Against: _____

Not Voting: _____

APPROVED this 28th day of May, 2020.

VILLAGE PRESIDENT

PUBLISHED in pamphlet form this 28th of May, 2020.

VILLAGE CLERK

PREPARED AND APPROVED AS TO FORM:

VILLAGE ATTORNEY