

ORDINANCE NO. 2015 - 2156

**AN ORDINANCE AMENDING CHAPTER 3.45 ENTITLED, “TAX ON THE GROSS RECEIPTS OF PLACES FOR EATING”, OF TITLE 3, ENTITLED “REVENUE AND FINANCE”, OF THE WESTCHESTER MUNICIPAL CODE**

**WHEREAS**, pursuant to Chapter 3.45, entitled “Tax on the gross receipts of places for eating,” of Title 3, entitled, “Revenue and Finance” of the Westchester Municipal Code, the Village of Westchester (the “Village”) imposes a tax upon owners of places for eating at the rate of one percent of the gross receipts received for prepared food sold at retail; and

**WHEREAS**, the Village subtracts a commission from the amount owed by the taxpayer to the Village, in the amount of one percent of the tax owed, as reimbursement for the taxpayers’ expenses incurred in keeping records, billing, preparing and filing returns, remitting the tax and supplying data to the Village upon request; and

**WHEREAS**, the corporate authorities of the Village find it advisable, necessary and in the best interest of the public to amend Paragraph (c) of Section 3.45.040, entitled “Transmittal of tax revenue by owner – Delinquency”, of Chapter 3.45 entitled, “Tax on the gross receipts of places for eating”, of Title 3, entitled “Revenue and Finance”, of the Westchester Municipal Code, in order to eliminate the commission returned to the taxpayer in the amount of one percent of tax owed to the Village.

**NOW, THEREFORE, BE IT ORDAINED**, by the Village President and Board of Trustees of the Village of Westchester, Cook County, Illinois, as follows:

**Section 1.** Paragraph (c) of Section 3.45.040, entitled “Transmittal of tax revenue by owner – Delinquency”, of Chapter 3.45 entitled, “Tax on the gross receipts of places for eating”, of Title 3, entitled “Revenue and Finance” of the Westchester Municipal Code is hereby amended as follows:

**3.45.040 - Transmittal of tax revenue by owner—Delinquency.**

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- (c) Owners filing tax returns pursuant to this Section shall, at the time of filing such return, pay to the village the amount of the tax imposed by this Chapter.

**Section 2.** This Ordinance shall be in full force and effect upon its passage, provided by law.

**ADOPTED** this 27<sup>th</sup> day of October, 2015, pursuant to a roll call vote as follows:

Angelo A. Calcagno	<u>Aye</u>	Celestine Reda	<u>Aye</u>
Carl C. Celestino	<u>Aye</u>	Nick Steker	<u>Aye</u>
Frank Perry	<u>Aye</u>	Tom Yurkovich	<u>Aye</u>

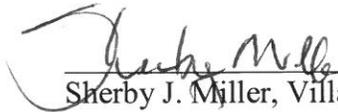
President Pulia Aye

**APPROVED** this 27<sup>th</sup> day of October, 2015.



Sam D. Pulia, Village President

ATTEST:

  
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Sherby J. Miller, Village Clerk