

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

WHEREAS, the corporate authorities of the Village of Westchester find it advisable, necessary and in the best interest of the public to amend Section 3.45.090, entitled “Penalties”, 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 impose a late payment interest penalty.

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

Section 1. Section 3.45.090, entitled “Penalties”, 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:

3.45.090 - Penalties.

(a) Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this Chapter, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than two hundred dollars nor more than seven hundred fifty dollars for the first offense, and not less than five hundred dollars nor more than seven hundred fifty dollars for the second and each subsequent offense in any one hundred eighty day period.

(b) Each day upon which a person shall continue any violation of this Chapter, or permit any such violation to exist after notification thereof, shall constitute a separate and distinct offense.

(c) If any tax imposed by this Chapter is not paid when due, a late payment interest penalty equal to five percent (5%) of the unpaid tax, or twenty-five dollars (\$25.00), whichever is greater, shall be added for each month that such tax remains unpaid.

(d) Any owner subjected to the penalties provided for by this subsection shall not be discharged or released from the payment of any tax due.

Section 2. This Ordinance shall be in full force and effect upon ten days (10) after its approval, passage and publication in pamphlet form as provided by law.

ADOPTED this 24th day of May, 2016, pursuant to a roll call vote as follows:

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

APPROVED this 24th day of May, 2016.



Sam D. Pulia, Village President

ATTEST:



Sherby J. Miller, Village Clerk