

ORDINANCE NO. 911

**AN ORDINANCE ADDING CHAPTER 13 TO TITLE 3 OF THE VILLAGE OF
ROXANA PROVIDING FOR A METHOD OF COLLECTING TAXES FOR THE
PRIVILEGE OF USING ELECTRICITY BASED UPON KILOWATT-HOUR USAGE
OF INDIVIDUAL CUSTOMERS**

**BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE
VILLAGE OF ROXANA**

SEC. 3-13-1: TAX IMPOSED.

(A) A tax is imposed on all persons engaged in the following occupations or privileges:

The privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the municipality at the following rates, calculated on a monthly basis for each purchaser:

- I. For the first 2,000 kilowatt-hours used or consumed in a month: 0.3050 cents per kilowatt-hour;
- II. For the next 48,000 kilowatt-hours used or consumed in a month: 0.2000 cents per kilowatt-hour;
- III. For the next 50,000 kilowatt-hours used or consumed in a month: 0.1800 cents per kilowatt-hour;
- IV. For the next 400,000 kilowatt-hours used or consumed in a month: 0.1750 cents per kilowatt-hour;
- V. For the next 500,000 kilowatt-hours used or consumed in a month: 0.1700 cents per kilowatt-hour;
- VI. For the next 2,000,000 kilowatt-hours used or consumed in a month: 0.1600 cents per kilowatt-hour;
- VII. For the next 2,000,000 kilowatt-hours used or consumed in a month: 0.1575 cents per kilowatt-hour;
- VIII. For the next 5,000,000 kilowatt-hours used or consumed in a month: 0.1550 cents per kilowatt-hour;
- IX. For the next 10,000,000 kilowatt-hours used or consumed in a month: 0.1525 cents per kilowatt-hour;
- X. For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month; 0.1500 cents per kilowatt-hour;

(B) Pursuant to 65 ILCS 5/8-11-2, the rates set forth in subsection (a) above shall be effective on May 1, 2011 for residential and nonresidential customers.

SEC 3-13-2: EXCEPTIONS. None of the taxes authorized by this Article may be imposed with response to any transaction in interstate commerce or otherwise to the extent to which the business or privilege may not, under the Constitution and statues of the United States, be made

the subject of taxation by this State or any political sub-division thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling or transmitting gas, water, or electricity, or engaged in the business of transmitting messages, or using or consuming electricity acquired in a purchase at retail, be subject to taxation under the provisions of this Article for those transactions that are or may become subject to taxation under the provisions of the Municipal Retailers ' Occupation Tax Act as authorized by 65 ILCS 5/8-11-1; nor shall any tax authorized by this Article be imposed in like manner and at the same rate upon all persons engaged in businesses of the same class in the municipality.

SEC. 3-13-3: ADDITIONAL TAXES. Such tax shall be in addition to other taxes levied upon the taxpayer or its business.

SEC. 3-13-4: COLLECTION. The tax authorized by this Article shall be collected from the purchaser by the person maintaining a place of business in this State who delivers the electricity to the purchaser. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and if unpaid, is recoverable in the same manner as the original charge for delivering the electricity. Any tax required to be collected pursuant to this Article and any such tax collected by a person delivering electricity shall constitute a debt owed to the municipality by such person delivering the electricity. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering electricity for the expense incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the municipality upon request. If the person delivering electricity fails to collect the tax from the purchaser, then the purchaser shall be required to pay the tax directly to the municipality in the manner prescribed by the municipality. On or before the last day of each month, persons delivering electricity shall make a return to the City for the preceding month and shall, at the time of filing such return, pay the municipality the amount of the tax collected pursuant to this Article.

SEC. 3-13-5: REPORTS TO MUNICIPALITY. On or before the last day of each month, each taxpayer who has not paid the tax imposed by this Article to a person delivering electricity as set forth in Section 1 and who is not otherwise exempted from paying such tax shall make a return to the Village Treasurer for the preceding month stating:

- (A) His Name
- (B) His principle place of business
- (C) His gross receipts and/or kilowatt-hour usage during the month upon the basis of which the tax is imposed
- (D) Amount of tax
- (E) Such other reasonable and related information as the corporate authorities may require.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the Village of Roxana, the amount of tax herein imposed; provided that in connection with any return, the taxpayer may, if he so elects, report and pay an amount based upon his total billings of businesses subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings, and the taxable gross receipts.

SEC. 3-13-6: CREDIT FOR OVERPAYMENT. If it shall appear that an amount of tax has been paid which was not due under the provisions of this Article, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Article from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefore shall be so credited. No action to recover any amount of tax due under the provisions of this Article shall be commenced more than three (3) years after the due date of such amount.

SEC. 3-13-7: PENALTY. Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Article is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than One Hundred Dollars (\$100.00) nor more than Five Hundred Dollars (\$500.00) and in addition, shall be liable in a civil action for the amount of tax due. (See 65 ILCS 5/8-11-2)

SEC. 3-13-8: This Ordinance and the tax herein established shall be effective and in force May 1, 2011, and thereafter.

PASSED by the Board of Trustees of the Village of Roxana, Illinois, this 21st day of February, 2011.

APPROVED by the Village President and deposited in the office of the Village Clerk this 21st day of February, 2011.

The Village Clerk is authorized and directed to publish this Ordinance in pamphlet form as provided by law.

APPROVED:

By: _____
Felix Floyd, Village President

ATTEST:

Nona Austin, Village Clerk