



CITY OF AURORA, ILLINOIS

ORDINANCE NO. 019-063  
DATE OF PASSAGE September 24, 2019

An Ordinance Amending the Business District Retailers' Occupation Tax Rate, the Business District Service Occupation Tax Rate and the Hotel Operators' Occupation Tax Rate Imposed in Ordinance 19-058 Within the Boundaries of the Aurora Business District No. 1 (Pacifica Square Business District).

WHEREAS, the City of Aurora has a population of more than 25,000 persons and is, therefore, a home rule unit under subsection (a) of Section 6 of Article VII of the Illinois Constitution of 1970; and

WHEREAS, subject to said Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs for the protection of the public health, safety, morals, and welfare; and

WHEREAS, pursuant to its home rule authority and the Illinois Business District Development and Redevelopment Law, 65 ILCS 5/11-74.3-1, et seq., the City of Aurora has the authority to levy certain additional taxes within a business district, including within Aurora Business District No. 1 (Pacifica Square Business District) ("Business District"); and

WHEREAS, in Ordinance 19-058, adopted August 27, 2019, the City of Aurora levied a business district retailers' occupation tax, a business district service occupation tax and a hotel operators' occupation tax within the Business District at a rate of one percent (1%); and

WHEREAS, pursuant to Section 2(f) of the Illinois Business District Development and Redevelopment Law, 65 ILCS 5/11-74.3-2(f), the City of Aurora may reduce the additional taxes imposed in the Business District pursuant to Ordinance 19-058 by adopting this Ordinance and by giving notice of adoption of this Ordinance in a newspaper of general circulation in the City of Aurora no later than thirty (30) days after its adoption; and

WHEREAS, the City of Aurora desires to alter and reduce the additional taxes imposed in the Business District by Ordinance from one percent (1%) to one-quarter percent (0.25%);

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NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Aurora, Illinois, as follows:

SECTION 1:

That the recitals set forth above are hereby incorporated herein as Section 1 of this Ordinance.

SECTION 2: That Ordinance 19-058 is hereby amended as follows:

Amendment One. Section 1(G) is hereby amended to read as follows:

That in light of Subsection F. above, the City should impose a Business District Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail within Aurora Business District No. 1 at the rate of one-quarter percent (0.25%) of the gross receipts of sales made in the course of said business, pursuant to and in accordance with 65 ILCS 5/11-74.3-6.

Amendment Two. Section 1(H) is hereby amended to read as follows:

That in light of Subsection F. above, the City should impose a Business District Service Occupation Tax upon all persons engaged in the business of making sales of service within Aurora Business District No. 1 who, as an incident to making those sales of service, transfer tangible personal property within Aurora Business District No. 1, either in the form of tangible personal property or real estate, as an incident to a sale of service, at the rate of one-quarter percent (0.25%) of the selling price of tangible personal property so transferred, pursuant to and in accordance with 65 ILCS 5/11-74.3-6.

Amendment Three. Section 1(I) is hereby amended to read as follows:

That in light of Subsection F. above, the City should impose a Hotel Operators' Occupation Tax upon all persons within Aurora Business District No. 1 engaged in the business of renting, leasing, or letting rooms in a hotel, as defined in the Illinois Hotel Operators' Occupation Tax Act, 35 ILCS 145/1, et seq., at the rate of one-quarter percent (0.25%) of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the Aurora Business District No. 1, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, pursuant to and in accordance with 65 ILCS 5/11-74.3-6.

Amendment Four. Section 2 is hereby amended to read as follows:

That pursuant to 65 ILCS 5/11-74.3-6(b), a Business District Retailers' Occupation Tax is hereby imposed upon all persons engaged in the business of selling tangible personal

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property within Aurora Business District No. 1, other than an item of tangible personal property titled or registered with an agency of the State of Illinois, at retail within Aurora Business District No. 1 at the rate of one-quarter percent (0.25%) of the gross receipts from the sales made in the course of such business. The tax imposed herein shall be in addition to all other applicable taxes. Said tax may not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

Amendment Five. Section 3 is hereby amended to read as follows:

That pursuant to 65 ILCS 5/11-74.3-6(c), a Business District Service Occupation Tax is hereby imposed upon all persons engaged in the business of making sales of service within Aurora Business District No. 1, who, as an incident to making those sales of service, transfer tangible personal property within Aurora Business District No. 1, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, at the rate of one-quarter percent (0.25%) of the selling price of tangible personal property so transferred within Aurora Business District No. 1. The tax imposed herein shall be in addition to all other applicable taxes. Said tax may not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

Amendment Six. Section 4 is hereby amended to read as follows:

That pursuant to 65 ILCS 5/11-74.3-6(d), a Hotel Operators' Occupation Tax is hereby imposed upon all persons within Aurora Business District No. 1 engaged in the business of renting, leasing, or letting rooms in a hotel, as defined in the Illinois Hotel Operators' Occupation Tax Act, 35 ILCS 145/1, et seq., at the rate of one-quarter percent (0.25%) of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the Aurora Business District No. 1, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in the Illinois Hotel Operators' Occupation Tax Act, 35 ILCS 145/1, et seq. The tax imposed herein shall be in addition to all other applicable taxes. The City of Aurora shall collect and distribute the taxes imposed pursuant to this Section in accordance with the terms, conditions and requirements set forth in 65 ILCS 5/11-74.3-6 and in accordance with the terms, conditions and requirements set forth in those provisions of Article IX of Chapter 44 of the City of Aurora Code of Ordinances not inconsistent with 65 ILCS 5/11-74.3-6.

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SECTION 3: That the City's Chief Financial Officer, or his or her designee, is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue, on or before October 1, 2019, along with such other additional information, as required by the Illinois Department of Revenue, to allow the Illinois Department of Revenue to determine, by the address of a business, whether said business is located within Aurora Business District No. 1.

SECTION 4: That pursuant to 65 ILCS 5/11-74.3-2(f), within thirty (30) days of the adoption and approval of this Ordinance, notice of adoption of this Ordinance shall be published in a newspaper of general circulation in the City of Aurora.

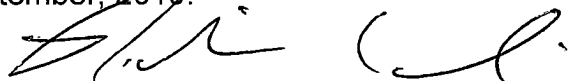
SECTION 5: That all parts of Ordinance 19-058 not amended herein shall remain in full force and effect.

SECTION 6: That this Ordinance shall be in full force and effect from and after its adoption, approval and publication in pamphlet form as provided by law.

ADOPTED this 24th day of September, 2019, pursuant to a roll call vote as follows:


AYES: 10  
NAYS: 0  
ABSENT: 2

APPROVED by me this 24th day of September, 2019.

  
Richard Irvin, City Mayor



ATTEST:


  
Alexandra Voigt, Acting City Clerk

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DATE OF PASSAGE September 24, 2019

PASSED AND APPROVED ON September 24, 2019

AYES 10 NAYS 0 NOT VOTING 0 ABSENT 2

ATTEST:

  
City Clerk

  
Mayor

# BUSINESS IMPROVEMENT DISTRICT

