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CITY OF AURORA, ILLINOIS
ORDINANCE NO. 097-107
DATE OF PASSAGE November 25, 1997

AN ORDINANCE AMENDING CHAPTER 44
OF THE CODE OF ORDINANCES OF
THE CITY OF AURORA ENTITLED
“TAXATION” (“MUNICIPAL ELECTRICITY TAX”)

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, in furtherance of its home rule powers, it is necessary and desirable for the City of Aurora to amend its ordinances regarding taxation by creating a municipal electricity tax.

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

Section One: That Article III of Chapter 44 of the Aurora Code of Ordinances be and is hereby added as follows:

Article III. Municipal Electricity Tax

Sec. 44-30. Short Title.

The tax imposed by this article shall be known as the "Municipal Electricity Tax" and is imposed in addition to all other taxes imposed by the City of Aurora, the State of Illinois, or any other municipal corporation or political subdivision thereof.

Sec. 44-31. Definitions.

For the purpose of this article the following definitions shall apply:

- (a) Gross Receipts - the consideration received for distributing, supplying, furnishing or selling electricity for use or consumption and not for resale, and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service cost or any other expenses whatsoever. The term "gross receipts" shall not include any charges added to customers' bills pursuant to the provisions of Sections 9-221 or 9-222 of the Illinois Public Utilities Act (220 ILCS 5/9-221 or 5/9-222) or any other separately stated charge added to customers' bills in respect of any tax or governmental imposition.
- (b) Person - any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, municipal corporation, or political subdivision of this State or a receiver, trustee, conservator, or other representative appointed by order of any court.

Sec. 44-32. Tax.

- (a) A tax is imposed upon all persons engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption within the corporate limits of the City, and not for resale, at the rate of three percent (3%) of the gross receipts therefrom.
- (b) No tax is imposed by this article with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the Constitution and statutes of the United States, be made subject to taxation by the State of Illinois or any political subdivision thereof; nor shall any person engaged in the business of distributing, supplying, furnishing or selling electricity be subject to taxation under the provisions of this article for such transaction as are or may become subject to taxation under the provisions of Article XI of Chapter 44 of the Aurora Code of Ordinances (Home Rule Municipal Occupation taxes).
- (c) The tax imposed by this article shall be in addition to the payment of money, or value of products or services furnished to the city by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon, or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.
- (d) The tax imposed hereunder shall be based on the gross receipts actually paid to the taxpayer for services billed on or after April 1, 1998.

Sec. 44-33. Tax return

- (a) On or before the last day of May, 1998, each taxpayer shall prepare and transmit to the city treasurer a return for the month of April, 1998, stating the following:
- (1) name of taxpayer
 - (2) principal place of business of taxpayer
 - (3) gross receipts of taxpayer during the month covered by the return upon which the tax imposed hereunder is based
 - (4) amount of tax
 - (5) such other reasonable and related information as the city treasurer may require.
- (b) On or before the last day of each month thereafter, each taxpayer shall make a like return to the city treasurer for a corresponding one month period.
- (c) The taxpayer making the return herein provided shall, at the time of making such return, pay to the city treasurer the amount of tax herein imposed; provided that in connection with any return the taxpayer may, if he so elects, report and pay amounts based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of late payments based upon any difference between such billings and the taxable gross receipts.

Sec. 44-34. 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 no amounts erroneously paid more than three (3) years prior to the filing of a claim therefor shall be so credited.

Sec. 44-35. Limitation on Actions

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. 44-36-44-39. Reserved.

Section Two: The City Council intends to provide rebates of the municipal electricity tax established herein to qualified disabled individuals and senior citizens through an administrative process to be established prior to April 1, 1998.

Section Three: That this ordinance shall be in full force and effect, and shall be controlling, upon its passage and approval.


Section Four: That all ordinances or parts of ordinances thereof in conflict herewith are hereby repealed to the extent of any such conflict.

Section Five: That any Section or provision of this ordinance that is construed to be invalid or void shall not affect the remaining Sections or provisions which shall remain in full force and effect thereafter.

PASSED by the City Council of the City of Aurora, Illinois, on November 25, 1997

AYES 6 NAYES 3

APPROVED AND SIGNED by the Mayor of the City of Aurora, Illinois, on Nov. 25, 1997


Mayor

ATTEST:


City Clerk

City of Aurora
Law Department
44 East Downer Place
Aurora, IL 60507
(630) 844-3614

F97.229

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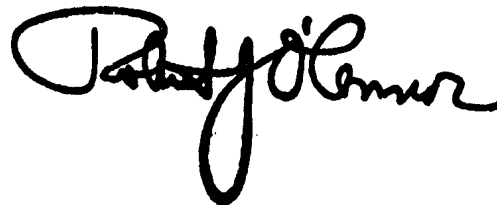
TO: THE COMMITTEE OF THE WHOLE

FROM: THE FINANCE COMMITTEE

THE FINANCE COMMITTEE AT A THEIR MEETING ON TUESDAY
NOVEMBER 18, 1997 BUDGET MEETING RECOMMENDED FORWARDING

AN ORDINANCE AMENDING CHAPTER 44 OF THE CODE OF ORDINANCES OF THE CITY
OF AURORA ENTITLED "TAXATION" (MUNICIPAL ELECTRICITY TAX) AT 3% RATE
WITH NO RECOMMENDATION.

THE VOTE: 3-0

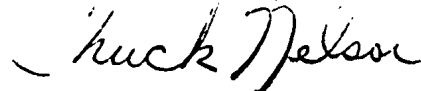


SUBMITTED BY:

CHAIRMAN ROBERT J. O'CONNOR



ALDERMAN MIKE SAVILLE,



ALDERMAN CHUCK NELSON

ALDERMAN SCHEKETA HART-BURNS,
ALTERNATE

DATED THIS 20TH OF NOVEMBER 1997.