## VILLAGE OF HAMMOND PIATT COUNTY, ILLINOIS

## ORDINANCE #2010-3

"Simplified Municipal Telecommunications Tax Establishment and Rate Change"

ADOPTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF HAMMOND THIS  $20^{\rm th}$  DAY OF July, 2010

Published in pamphlet form by authority of the Village Board of the Village of Hammond, Piatt County, Illinois, this  $20^{th}$  day of July, 2010

## ORDINANCE #2010-3 SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX ESTABLISHMENT AND RATE CHANGE

**WHEREAS**, the Simplified Municipal Telecommunications Tax Act created a simplified telecommunications tax and repealed the municipal tax on transmitting messages under 65 ILCS 5/8-11-2, the municipal telecommunications tax under 65 ILCS 5/8-11-17, the optional infrastructure maintenance fee under 35 ILCS 635/20 effective January 1, 2003, and

WHEREAS, the Illinois Department of Revenue was required under Sections 5-25 and 5-30 of the Simplified Municipal Telecommunications Tax Act to publish a list and calculate a rate for the imposition of a simplified municipal telecommunications tax for each municipality that had in place one or more of the following: a municipal tax on transmitting messages under 65 ILCS 5/8-11-2, a municipal telecommunications tax under 65 ILCS 5/8-11-17, or a municipal infrastructure maintenance fee under 35 ILCS 635/20, as of July 1, 2002, and

**WHEREAS**, the list published by the Department of Revenue did not list this municipality because no rate had been requested;

**NOW THEREFORE**, let it be ordained by the President and Board of Trustees of the Village of Hammond, Illinois, **AS FOLLOWS**:

**SECTION ONE:** The rate of the simplified municipal telecommunications tax imposed under the authority of the Simplified Telecommunications Tax Act (35 ILCS 636/5-1 et seq.) upon the act or privilege of originating in the municipality or receiving in the municipality intrastate or interstate telecommunications by a person is hereby changed to and established at 5% of the gross charges for such telecommunications purchased at retail.

**SECTION TWO:** The tax hereby imposed shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this ordinance.

**SECTION THREE:** This Ordinance shall be in full force and effect from and after its passage and approval and publication as required by law, provided, however, that Section One of this Ordinance shall take effect for all gross charges billed by telecommunications retailers on and after the first day of January 2011. The Municipal Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before September 20, 2010.

**SECTION FOUR:** All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed.

**PASSED AND PUBLISHED** in pamphlet form by the President and the Village Board of the Village of Hammond, Illinois on the 20<sup>th</sup> day of July, 2010.

Ayes: 4 Nays: 2 Absent: 0

Brenda Sebens

Village Clerk of the Village of Hammond, Illinois

**APPROVED** by the President of the Village of Hammond, Illinois July 20, 2010.

Timothy Flavin President of the Village of Hammond, Illinois

**ATTESTED:** Brenda Sebens, Village Clerk of the Village of Hammond, Illinois

## **CERTIFICATE**

I, Brenda Sebens, Village Clerk of the Village of Hammond, County of Piatt, in the State of Illinois, **DO HEREBY CERTIFY** that the attached Ordinance #2010-3 is a true and correct copy of the original Ordinance passed by the President and the Board of Trustees of the Village of Hammond, Illinois on July 20, 2010.

I further certify that the original Ordinance is part of the official records of the said Village of Hammond, Illinois.

Given under my hand and seal July 20, 2010.

Brenda Sebens Village Clerk of the Village of Hammond, County of Piatt, State of Illinois