

ORDINANCE NO. 18-08-44

**AN ORDINANCE AMENDING TITLE 3 OF THE MUNDELEIN MUNICIPAL CODE
TO AUTHORIZE AND IMPLEMENT A PACKAGE LIQUOR TAX**

WHEREAS, the Village of Mundelein, Lake County, Illinois, is a Home Rule Municipality as defined by Article VII of the Illinois Constitution of 1970; and

WHEREAS, Section 8-11-6a of the Illinois Municipal Code provides for the imposition of a tax on alcoholic beverages, whether based on gross receipts, volume sold, or any other measurement (“**Package Liquor Tax**”); and

WHEREAS, the Village Board of Trustees has determined that a Package Liquor Tax is needed to fund necessary stormwater capital improvements for the benefit of the health, safety, and welfare of the Mundelein community; and

WHEREAS, the Village Board of Trustees has determined that a Package Liquor Tax of 3% should be effective from October 1, 2018, to September 30, 2033, unless extended by the Board of Trustees at that time.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MUNDELEIN, LAKE COUNTY, ILLINOIS, as follows:

SECTION I: That, pursuant to the authority conferred upon home-rule units under the Constitution of the State of Illinois of 1970 and Section 5/8-11-6a of the Illinois Municipal Code (65 ILCS 5/8-11-6a), the Board of Trustees finds that it is necessary and in the public interest of the Village to amend Title 3, entitled “Finance” of the Mundelein Municipal Code, as amended, to add a new Chapter 3.60 which shall hereafter be and read as follows:

Chapter 3.60

PACKAGE LIQUOR TAX

Section 3.60.010 Tax Imposed.

A tax is imposed on the sale at retail in the Village of Mundelein of alcoholic liquor in original packages or containers at the rate of three percent (3%) of the retail purchase price of such alcoholic liquor. The ultimate incidence and liability for payment of such tax shall be upon the seller of the alcoholic liquor.

Section 3.60.020 Collection of Tax.

(A) On or before the last day of each month, every Person on which the tax in Section 3.60.010 is imposed shall cause a sworn tax return to be filed with the Director of Finance showing gross receipts received from the sale of alcoholic liquor in original packages or containers during the preceding calendar month, which return shall be made upon forms prescribed by the Director of Finance. At the time of filing said tax return, such Person shall pay or cause to be paid to the Director of Finance all taxes due for the period for which the tax return applies. It is unlawful and it is declared to be a misdemeanor for any such Person to fail to pay or cause to be paid said tax.

(B) If for any reason any tax is not paid when due, interest at the rate of two percent (2%) per month on the amount of tax which remains unpaid shall be added and collected. Whenever any Person shall fail to pay any tax as provided in this Chapter, upon the request of the Director of Finance and at the direction of the Board of Trustees, the Village Attorney shall bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction.

Section 3.60.030 Registration and Maintenance of Records.

Each Person on which the tax in Section 3.60.010 is imposed shall register with the Village on forms provided by the Director of Finance. Each such Person shall have the duty to maintain complete and accurate books, records, and accounts, showing the gross receipts from the sale of packaged alcoholic beverages covered by this Chapter and the taxes collected from the purchaser. Subject to the applicable provisions of Section 3.56 of this Code, the Director of Finance, or his or her designee, shall at all reasonable times, have full access to said books, records, and accounts.

Section 3.60.040 Suspension or Revocation of Liquor License.

Any Person who willfully makes a late return or payment, who willfully fails to make a return, who makes a fraudulent return, or who willfully violates any other provision of this Chapter shall be subject to the suspension, revocation and fines imposed by Chapter 5.76.280 of this Code regarding liquor licenses.

Section 3.60.050 Proceeds to be paid to Village Treasury.

All proceeds resulting from the imposition of the tax provided for in this Chapter, including penalties and interest, shall be paid into the Treasury of the Village and shall be credited to and deposited in the Stormwater Management Fund of the Village.

Section 3.60.060 Interest and Penalties.

Any Person who makes a late return or payment, who fails to make a return, who makes a fraudulent return, or who violates any other provision of this Chapter shall be subject to the interest and penalties provided in Chapter 3.56.050 and 3.56.110 of this Code.

Section 3.60.070 Effective Date.

The tax imposed by this Chapter shall be effective as of October 1, 2018.

Section 3.60.080 Sunset Provision

The Package Liquor Tax shall remain in effect only until September 30, 2033, and as of that date shall expire unless the Package Liquor Tax is extended by Ordinance adopted by the Board of Trustees at that time.

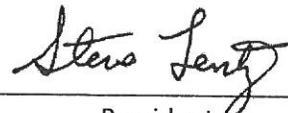
SECTION II: The Village Clerk shall be, and is hereby directed to, publish this Ordinance in pamphlet form pursuant to the Statutes of the State of Illinois.

SECTION III: This Ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

SECTION IV: This Ordinance shall remain in effect only until September 30, 2033, and as of that date this Ordinance shall be deemed repealed and shall no longer be in effect unless it is extended by Ordinance adopted by the Board of Trustees at that time.

ADOPTED this 13th day of August, 2018 by a roll call vote as follows:

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dawn Abernathy, Trustee
SECONDER:	Bill Rekus, Trustee
AYES:	Rekus, Russell, Black, Abernathy, Meier, Semple



President

ADOPTED: August 13, 2018

APPROVED: August 13, 2018

PUBLISHED in pamphlet form: August 17, 2018

ATTEST: Sol Cabechuela By Peter Vadopalas, Deputy Clerk
Village Clerk