

VILLAGE OF LOMBARD
REQUEST FOR BOARD OF TRUSTEES ACTION
For Inclusion on Board Agenda


 X Resolution or Ordinance (Blue) _____ *Waiver of First Requested*
_____ Recommendations of Boards, Commissions & Committees (Green)
_____ Other Business (Pink)

TO: PRESIDENT AND BOARD OF TRUSTEES

FROM: Scott Niehaus, Village Manager

DATE: April 10, 2018 (B of T) Date: April 19, 2018

TITLE: Title 9, Chapter 98, Sections 98.111 and 98.114
Places for Eating/Amusement Tax Penalties and Interest

SUBMITTED BY: Janet Downer, Business Administrator 

BACKGROUND/POLICY IMPLICATIONS:

Attached are ordinances amending Title 9, Chapter 98, Section 98.111(D)(2) and Section 98.114(D)(2) adding language to clarify that penalties and interest will apply to a late filing of the Places for Eating/Amusement Tax return as well as to a late payment of the tax due.

Please place this item for consideration on the April 19, 2018 Board of Trustees agenda.

Fiscal Impact/Funding Source:

Review (as necessary):


Village Attorney X _____ Date _____
Finance Director X _____ Date _____
Village Manager X _____ Date _____

NOTE: All materials must be submitted to and approved by the Village Manager's Office by 12:00 noon, Wednesday, prior to the Agenda Distribution.



MEMORANDUM

TO: Scott Niehaus, Village Manager

FROM: Janet Downer, Business Administrator 

DATE: April 10, 2018

SUBJECT: **Places for Eating and Amusement Tax - Penalties and Interest
Amending Village Code – Title 9, Chapter 98**

The Village of Lombard levies a 2% Places for Eating Tax on the gross receipts of any premises located within the corporate limits of the Village of Lombard where prepared food is sold at retail for immediate consumption, with seating provided for consumption of prepared food on the premises, whether consumed on premises or not. The Village also levies a 5% Amusement Tax on the gross receipts of any premises that has “amusement” as defined under Section 98.114 of Village Code.

Places for Eating and Amusement taxes must be paid to the Village by the 20th day of the month following the businesses’ reporting period (normally every month) unless their State of Illinois sales tax returns are filed on a quarterly or annual basis. Currently, Village Code provides for interest and penalties to apply when the Places for Eating or Amusement taxes are not paid when due.

If an effort to clarify the provisions for penalties under the Village Code, Village Counsel has prepared the attached ordinances clarifying that penalties and interest apply in relation to both a late filing of the tax return and a late payment of the amount due with said penalties and interest being set forth in Section 98.110 of the Village Code.

Please place this item for consideration on the April 19, 2018 Village Board agenda. Village staff recommends approval of this request.

/jd

ORDINANCE NO. _____

**AN ORDINANCE
AMENDING TITLE IX, CHAPTER 98, SECTION 98.111(D)(2)
OF THE LOMBARD VILLAGE CODE IN REGARD TO
THE PLACES OF EATING TAX**

BE IT ORDAINED by the President and Board of Trustees of the Village of Lombard, DuPage County, Illinois, as follows:

SECTION 1: That Title IX, Chapter 98, Section 98.111(D)(2) of the Lombard Village Code is amended to read in its entirety as follows:

“(2) If, for any reason, any tax return due pursuant to this § 98.111 is not filed by the date due, or any tax due pursuant to this § 98.111 is not paid by the date due, penalties and interest on the amount of the tax due shall be imposed in accordance with the provisions of § 98.110 of this Code.”

SECTION 2: That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form, as provided by law.

Passed on first reading this _____ day of _____, 2018.

First reading waived by action of the Board of Trustees this ____ day of _____, 2018.

Passed on second reading this _____ day of _____, 2018, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by me this _____ day of _____, 2018.

Keith Giagnorio, Village President

ATTEST:

Sharon Kuderna, Village Clerk

Published by me in pamphlet form this _____ day of _____, 2018.

Sharon Kuderna, Village Clerk

ORDINANCE NO. _____

**AN ORDINANCE
AMENDING TITLE IX, CHAPTER 98, SECTION 114(D)(2)
OF THE LOMBARD VILLAGE CODE IN REGARD TO
THE AMUSEMENT TAX**

BE IT ORDAINED by the President and Board of Trustees of the Village of Lombard, DuPage County, Illinois, as follows:

SECTION 1: That Title IX, Chapter 98, Section 98.114(D)(2) of the Lombard Village Code is amended to read in its entirety as follows:

“(2) If, for any reason, any tax return due pursuant to this § 98.114 is not filed by the date due, or any tax due pursuant to this § 98.114 is not paid by the date due, penalties and interest on the amount of the tax due shall be imposed in accordance with the provisions of § 98.110 of this Code.”

SECTION 2: That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form, as provided by law.

Passed on first reading this _____ day of _____, 2018.

First reading waived by action of the Board of Trustees this ____ day of _____, 2018.

Passed on second reading this _____ day of _____, 2018, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by me this _____ day of _____, 2018.

Keith Giagnorio, Village President

ATTEST:

Sharon Kuderna, Village Clerk

Published by me in pamphlet form this _____ day of _____, 2018.

Sharon Kuderna, Village Clerk