

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: October 9, 2018 (B of T) Date: October 18, 2018

TITLE: Local Government Taxpayers' Bill of Rights Act
Title IX, Chapter 98, Section 98.110 of Village Code

SUBMITTED BY: Janet Downer, Business Administrator 

BACKGROUND/POLICY IMPLICATIONS:

Attached is an ordinance amending Title IX, Chapter 98, Section 98.110 of the Village Code by repealing Subsection (C), the late payment interest provision, and relabeling the subsections based on said removal.

Please place this item for consideration on the October 18, 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: October 8, 2018

SUBJECT: **Local Government Taxpayers' Bill of Rights Act
Removal of Late Payment Interest Provision
Title IX, Chapter 98, Section 98.110**

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 Title IX, Chapter 98, Section 98.110(C) provides for interest to accrue when any tax owed the Village is not paid when due. Attached is an ordinance amending Title IX, Chapter 98, Section 98.110, Local Government Taxpayers' Bill of Rights Act, repealing Subsection (C) and this provision. Please note that this ordinance amendment does not affect the applicable five percent (5%) late filing/late payment penalty provisions in place under Subsection (I) which are to be imposed on an entity if the Places for Eating/Amusement Tax filing form and/or payment is delinquent.

Please place this item for consideration on the October 18, 20178 Board of Trustees agenda for consideration.

Should you have any questions, please feel free to contact me at extension 5913.

ORDINANCE NO. _____

**AN ORDINANCE
AMENDING TITLE IX, CHAPTER 98, SECTION 98.110
OF THE LOMBARD VILLAGE CODE IN REGARD TO
THE LOCAL GOVERNMENT TAXPAYERS' BILL OF RIGHTS ACT**

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 98.110 of the Lombard Village Code is amended as follows:

- A. Current Subsection (C) is hereby repealed.
- B. Current Subsections (D) through (I) are hereby relabeled as Subsections (C) through (H), respectively.

SECTION 2: That this Ordinance shall be in full force and effect from and after its passage and approval, 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