

ORDINANCE NO. 2019-05-029

**AN ORDINANCE AMENDING URBANA CITY CODE
CHAPTER TWENTY-TWO, ARTICLE VI, SECTION 22-91(a)**

(Amendment to Food & Beverage Tax Ordinance)

WHEREAS, the City of Urbana (“City”) is a home rule unit of local government pursuant to Article VII, Section 6, of the Illinois Constitution, 1970, and may exercise any power and perform any function pertaining to its government and affairs not otherwise expressly reserved to the State of Illinois by legislation, including imposing a privilege tax on the purchase of prepared foods and beverages for immediate consumption; and

WHEREAS, the City has adopted an ordinance which provides for a privilege tax for the privilege of purchasing prepared food for immediate consumption on the premises or off the premises (UCC Sec. 22-90); and

WHEREAS, the City’s food and beverage tax ordinance also provides for a privilege tax for the privilege of purchasing alcoholic liquor stating as follows:

A tax, in addition to all other taxes, is hereby levied and imposed upon the privilege of purchasing prepared food items for immediate consumption or alcoholic liquor at the rate of one and one-half (1½) percent of the purchase price, exclusive of any other tax, charged for such food or alcoholic liquor.

(UCC Sec. 22-90); and

WHEREAS, there has been some confusion insofar as whether the application of the aforesaid ordinance includes alcoholic liquor served for consumption on the premises and/or off the premises where sold; and

WHEREAS, the City Council deems it necessary and appropriate to amend UCC Sec. 22-91(a) to clarify how the food and beverage tax applies to alcoholic liquor sold for consumption on the premises, whether in unopened or opened original package form, and alcoholic liquor sold in sealed original package form for consumption off the premises where sold.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Urbana, Champaign County, Illinois, as follows:

Section 1.

Urbana City Code Chapter 22, "Taxation", Article VII, "Privilege Tax on Purchase of Prepared Food for Immediate Consumption and Certain Alcoholic Liquor", Section 22-91, "Tax" shall be and hereby is amended as follows with strike-through words representing language to be deleted and underlined words representing language to be added:

Sec. 22-91. – Tax

(a) A tax, in addition to all other taxes, is hereby levied and imposed upon the privilege of purchasing -

(1) prepared food items for immediate consumption, whether on the premises or off the premises where sold at the rate of one and one-half (1½) percent of the purchase price, exclusive of any other tax, charged for such food.

(2) alcoholic liquor for consumption on the premises where sold at the rate of one and one-half (1½) percent of the purchase price, exclusive of any other tax charged for such alcoholic liquor.

(3) alcoholic liquor in sealed original package form for consumption off the premises where sold at the rate of three (3) percent of the purchase price, exclusive of any other tax charged for such alcoholic liquor.

Section 2.

This Ordinance shall become effective on July 1, 2019.

Section 3.

Those sections, paragraphs, and provisions of the Urbana City Code that are not expressly amended or repealed by this Ordinance are hereby re-enacted, and it is expressly declared to be the intention of this Ordinance not to repeal or amend any portions of the Urbana City Code other than those expressly set forth as amended or repealed in this Ordinance. The invalidity of any section or provision of this Ordinance hereby passed and approved shall not invalidate other sections or provisions thereof.

Section 4.

This Ordinance shall not be construed to affect any suit or proceeding pending in any court, or any rights acquired, or a liability incurred, or any cause or causes of action acquired or existing prior to the effective date of this Ordinance; nor shall any right or remedy of any character be lost, impaired, or affected by this Ordinance.

Section 5.

The City Clerk is directed to publish this Ordinance in pamphlet form by authority of the corporate authorities, and this Ordinance shall be in full force and effect from and after its passage and publication in accordance with Section 1-2-4 of the Illinois Municipal Code.

This Ordinance is hereby passed by the affirmative vote, the “ayes” and “nays” being called, of a majority of the members of the Council of the City of Urbana, Illinois, at a meeting of said Council.

PASSED BY THE CITY COUNCIL this 20th day of May, 2019.

AYES: Brown, Hazen, Hursey, Jakobsson, Miller, Roberts, Wu

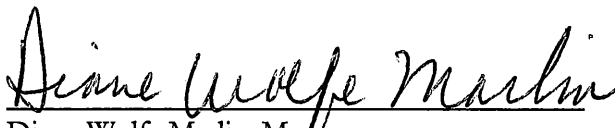
NAYS:

ABSTENTIONS:



Charles A. Snyth, City Clerk

APPROVED BY THE MAYOR this 22nd day of May, 2019.



Diane Wolfe Marlin, Mayor



CERTIFICATE OF PUBLICATION IN PAMPHLET FORM



I, Charles A. Smyth, certify that I am the duly elected and acting Municipal Clerk of the City of Urbana, Champaign County, Illinois. I certify that on the 20th day of May, 2019, the City Council of the City of Urbana passed and approved Ordinance No. 2019-05-029, entitled:

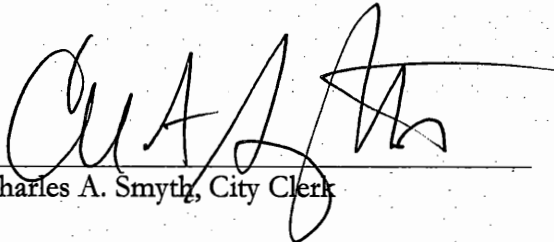
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which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2019-05-029 was prepared, and a copy of such Ordinance was posted in the Urbana City Building commencing on the 22nd day of May, 2019, and continuing for at least ten (10) days thereafter. Copies of such Ordinance were also available for public inspection upon request at the Office of the City Clerk.

Dated at Urbana, Illinois, this 22nd day of May, 2019.





Charles A. Smyth, City Clerk