

**AN ORDINANCE AMENDING CHAPTER 27 OF THE CODE OF THE CITY OF PEORIA
PERTAINING TO THE MOTOR FUEL TAX**

WHEREAS, the City of Peoria, Illinois is a home rule municipality pursuant to Article VII, Section 6 of the Illinois Constitution of 1970; and

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Peoria, Illinois as follows:

Section 1. There shall be added to the Code of the City of Peoria the following underlined words and deleting the following stricken words in Article XII of Chapter 27 of the Code of the City of Peoria pertaining to the Motor Fuel Tax:

Article XII. Motor Fuel Tax

Sec. 27-262. - Tax imposed.

- (a) There is levied and imposed upon the purchase of each gallon of motor fuel, or fraction thereof sold at retail within the corporate limits of the city, irrespective of the unit of measure in which it is actually sold, a tax at the rate of ~~\$0.02~~ \$.05 per gallon. The tax herein levied shall be paid in addition to any and all other taxes and charges, but such other taxes and charges shall not be construed as part of the purchase price upon which the tax herein is levied.
- (b) The ultimate incidence of and liability for payment of the tax is to be borne by the retail purchaser of motor fuel. Nothing in this article shall be construed to impose a tax upon the occupation of persons engaged in the retail sale of motor fuel.
- (c) It shall be the duty of every retail gasoline dealer to secure the tax from the purchaser at the time the dealer collects the purchase price for the motor fuel and to pay over the tax to the finance department as provided in this article except in the case of a sale to a bulk user, in which case the bulk user shall pay over the tax to the department as provided in this article.
- (d) A retail gasoline dealer may make tax free sales with respect to which he is otherwise required to collect the tax when the sale is made to the federal government, the State of Illinois, any municipality, or unit of local government as those terms are defined by Section I of Article VII of the Constitution of the State of Illinois of 1970, or any school district.

PASSED BY THE CITY COUNCIL OF THE CITY OF PEORIA, ILLINOIS this ____day
of _____, 2015.

APPROVED:

Mayor

ATTEST:

City Clerk

EXAMINED AND APPROVED:

Corporation Counsel