

ORDINANCE 17,669

**AN ORDINANCE AMENDING CHAPTER 27 TAXATION ARTICLE VII SEC 27-151;
ARTICLE VIII SEC 27-180; ARTICLE IX SEC 27-204; ARTICLE XI SEC 27-257;
ARTICLE XII SEC 27-263; ARTICLE XV SEC 27-306; ARTICLE XVI SEC 27-316 AND
ARTICLE XVIII SEC 27-334 OF THE CITY OF PEORIA CODE PERTAINING THE
CALCULATION OF THE PENALTIES FOR LATE PAYMENT OF HOTEL TAXES,
RESTAURANT TAXES, AMUSEMENT TAXES, UTILITY TAXES, MOTOR FUEL
TAXES, WATER UTILITY TAXES, GAS UTILITY TAXES AND ALCOHOLIC
LIQUOR SOLD AT RETAIL ESTABLISHMENT TAXES**

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

WHEREAS, the City Council of the City of Peoria, Illinois desires to streamline the process in the calculation of penalties for late payment of hotel taxes, restaurant taxes, amusement taxes, utility taxes, motor fuel taxes, water utility taxes, gas utility taxes and alcoholic liquor sold at retail establishment taxes; and,

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

Section 1. Article VII, Article VIII, Article IX, Article XI, Article XII, Article XV, Article XVI and Article XVIII of Chapter 27 of the Code of the City of Peoria is hereby amended by adding the following underlined words and deleting the following stricken words:

Chapter 27 Article VII Sec. 27-151. - Transmittal of tax revenue.

- (a) The owner of each hotel or motel room within the city shall file tax returns showing tax receipts received with respect to each hotel and motel room during each monthly period commencing on October 1, 1976, and continuing on the first day of every month thereafter on forms prescribed by the city comptroller. The return shall be due on or before the 30th day of the calendar month succeeding the end of the monthly filing period. Such owner shall file an application with the city finance department for a city taxpayer identification number prior to filing the first tax return.
- (b) The first taxing period for the purpose of this article shall commence on October 1, 1976; and the tax return and payment for such period shall be due on or before November 30, 1976. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this article. At the time of filing such tax returns, the owner shall pay to the city comptroller all taxes due for the period to which the tax return applies.
- (c) In case any person who is required under this article to file a tax return to the city fails to file a return when and as required under this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of ~~five~~ three percent of the tax that such person is required to transmit to the city; provided, however, a 20-percent penalty shall be imposed for any fraudulent failure to transmit such tax.

- (1) In case any person who is required under this article to file a tax return to the city files a return at the time required but fails to transmit the tax proceeds, or any portion thereof, to the city when due, a penalty of five three percent of the amount of tax not transmitted to the city shall be added thereto each month, or fraction thereof, until fully transmitted; provided, however, the fraudulent failure to pay such tax shall result in a 20-percent penalty.
- ~~(2) In addition to any penalty for which provision is made in this article, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted.~~

Chapter 27 Article VIII Sec. 27-180. - Transmittal of tax revenue.

- (a) The owner of each restaurant or tavern within the city shall file tax returns showing tax receipts received during each month by period on forms prescribed by the comptroller. The returns shall be due on or before the 30th day of the calendar month succeeding the end of the monthly filing period. Such owner shall file an application with the city finance department for a city taxpayer identification number prior to filing the first tax return.
- (b) The first taxing period for the purpose of this article shall commence on October 1, 1976; and the tax return and payment for such period shall be due on or before November 30, 1976. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this article. At the time of filing such tax returns, the owner shall pay to the city comptroller all taxes due for the period to which the tax return applies.
- (c) In case any person who is required under this article to file a tax return to the city fails to file a return when and as required under this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of five three percent of the tax that such person is required to transmit to the city; provided, however, a 20-percent penalty shall be imposed for any fraudulent failure to transmit such tax.
 - (1) In case any person who is required under this article to file a tax return to the city files a return at the time required but fails to transmit the tax proceeds, or any portion thereof, to the city when due, a penalty of five three percent of the amount of tax not transmitted to the city shall be added thereto each month, or fraction thereof, until fully transmitted; provided, however, the fraudulent failure to pay such tax shall result in a 20-percent penalty.
 - ~~(2) In addition to any penalty for which provision is made in this article, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted.~~

Chapter 27 Article IX Sec. 27-204. - Transmittal of tax revenue.

- (a) The owner or owners of each amusement within the city shall file tax returns showing tax receipts received on forms prescribed by the comptroller. The returns shall be due on or before the 30th day of the calendar month succeeding the end of the monthly filing period. Such owner or owners shall file an application with the city finance department for a city taxpayer identification number prior to filing the first tax return.

- (b) The first taxing period for the purpose of this article shall commence on July 1, 1978, and the tax return and payment for such period shall be due on or before August 30, 1978. Thereafter reporting periods and tax payments shall be in accordance with the provisions of this article. At the time of filing such returns, the owner shall pay to the comptroller all taxes due for the period to which the tax return applies.
- (c) In case any person who is required under this article to file a tax return to the city fails to file a return when and as required under this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of ~~five~~ three percent of the tax that such person is required to transmit to the city; provided, however, a 20-percent penalty shall be imposed for any fraudulent failure to transmit such tax.
 - (1) In case any person who is required under this article to file a tax return to the city files a return at the time required but fails to transmit the tax proceeds, or any portion thereof, to the city when due, a penalty of ~~five~~ three percent of the amount of tax not transmitted to the city shall be added thereto each month, or fraction thereof, until fully transmitted; provided, however, the fraudulent failure to pay such tax shall result in a 20-percent penalty.
 - (2) ~~In addition to any penalty for which provision is made in this article, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted~~

Chapter 27 Article XI Sec. 27-257. - Transmittal of tax revenue.

In case any person who is required under this article to file a tax return to the city fails to file a return when and as required under this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of ~~five~~ three percent of the tax that such person is required to transmit to the city provided, however, a 20 percent penalty shall be imposed for any fraudulent failure to transmit such tax.

- (1) In case any person who is required under this article to file a tax return to the city files a return at the time required but fails to transmit the tax proceeds, or any portion thereof to the city when due, a penalty of ~~five~~ three percent of the amount of tax not transmitted to the city shall be added thereto each month, or fraction thereof, until fully transmitted; provided, however, the fraudulent failure to pay such tax shall result in a 20 percent penalty.
- (2) ~~In addition to any penalty for which provision is made in this article, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted.~~

Chapter 27 Article XII Sec. 27-263. – Tax and report transmittal.

- (a) Every retail gasoline dealer shall transmit to the finance department for receipt by the department no later than the last day of each calendar month, a sum of money equal to the amount of motor fuel tax collected for the preceding calendar month, accompanied by a report upon forms supplied by the finance department, indicating the gross gallons of

motor fuel sold for the preceding calendar month, and such other information as the department may require for enforcement of this article.

- (b) Every bulk user shall transmit to the finance department for receipt by the department, no later than the last day of each calendar month, a sum of money equal to the amount of motor fuel tax owing for the preceding calendar month, accompanied by a report upon forms supplied by the finance department indicating the gross gallons of motor fuel purchased for the preceding calendar month, and such other information as the department may require for enforcement of this article.
- (c) In case any person who is required under this article to file a tax return to the city fails to file a return when and as required under this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of ~~five~~ three percent of the tax that such person is required to transmit to the city provided, however, a 20 percent penalty shall be imposed for any fraudulent failure to transmit such tax.
 - (1) In case any person who is required under this article to file a tax return to the city files a return at the time required but fails to transmit the tax proceeds, or any portion thereof to the city when due, a penalty of ~~five~~ three percent of the amount of tax not transmitted to the city shall be added thereto each month, or fraction thereof, until fully transmitted; provided, however, the fraudulent failure to pay such tax shall result in a 20 percent penalty.
 - (2) ~~In addition to any penalty for which provision is made in this article, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted.~~
- (d) Any officer or employee of any corporation which is an owner subject to the provisions of this article who has the control, supervision or responsibility of collecting tax proceeds, filing returns and transmitting collected tax proceeds of the tax imposed by this article and who willfully fails to file such return or to transmit any tax proceeds so collected to the city shall be personally liable for any such amounts collected, including interest and penalties thereon, if after proper proceedings for the collection of such amount such corporation is unable to pay such amounts to the city, and the personal liability of such officer or employee, as provided in this article, shall survive dissolution of the corporation. For purposes of this subsection, a person willfully fails to act if he takes any conscious and voluntary action intending not to perform any of his obligations hereunder, but not limited to, the utilizing of tax proceeds collected for the city to pay any other corporate obligations.

Chapter 27 Article XV Sec. 27-306. - Transmittal of tax revenue.

In case any person who is required under this article to file a tax return to the city fails to file a return when and as required under this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of ~~five~~ three percent of the tax that such person is required to transmit to the city provided, however, a 20 percent penalty shall be imposed for any fraudulent failure to transmit such tax.

- (1) In case any person who is required under this article to file a tax return to the city files a return at the time required but fails to transmit the tax proceeds, or any portion thereof to the city when due, a penalty of ~~five~~ three percent of the amount of tax not transmitted to the city shall be

added thereto each month, or fraction thereof, until fully transmitted; provided, however, the fraudulent failure to pay such tax shall result in a 20 percent penalty.

- (2) ~~In addition to any penalty for which provision is made in this Article, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted.~~

Chapter 27 Article XVI Sec. 27-316. - Transmittal of tax revenue.

In case any person who is required under this article to file a tax return to the city fails to file a return when and as required under this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of ~~five~~ three percent of the tax that such person is required to transmit to the city provided, however, a 20 percent penalty shall be imposed for any fraudulent failure to transmit such tax.

- (1) In case any person who is required under this article to file a tax return to the city files a return at the time required but fails to transmit the tax proceeds, or any portion thereof to the city when due, a penalty of ~~five~~ three percent of the amount of tax not transmitted to the city shall be added thereto each month, or fraction thereof, until fully transmitted; provided, however, the fraudulent failure to pay such tax shall result in a 20 percent penalty.
- (2) ~~In addition to any penalty for which provision is made in this article, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted~~

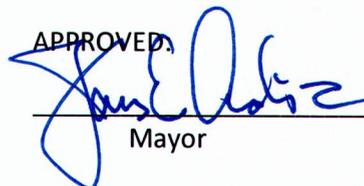
Chapter 27 Article XVIII Sec. 27-334. - Transmittal of tax revenue.

- (a) The owner of each retail establishment within the city shall file tax returns showing tax receipts received during each month by period on forms prescribed by the comptroller. The returns shall be due on or before the 30th day of the calendar month succeeding the end of the monthly filing period. Such owner shall file an application with the city finance department for a city taxpayer identification number prior to filing the first tax return.
- (b) The first taxing period for the purpose of this article shall commence on October 1, 1976; and the tax return and payment for such period shall be due on or before November 30, 1976. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this article. At the time of filing such tax returns, the owner shall pay to the city comptroller all taxes due for the period to which the tax return applies.
- (c) In case any person who is required under this article to file a tax return to the city fails to file a return when and as required under this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of ~~five~~ three percent of the tax that such person is required to transmit to the city; provided, however, a 20-percent penalty shall be imposed for any fraudulent failure to transmit such tax.

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- (2) ~~In addition to any penalty for which provision is made in this article, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted.~~
- (d) Any officer or employee of any corporation which is an owner subject to the provisions of this article who has the control, supervision or responsibility of collecting tax proceeds, filing returns and transmitting collected tax proceeds of the tax imposed by this article and who willfully fails to file such return or to transmit any tax proceeds so collected to the city shall be personally liable for any such amounts collected, including interest and penalties thereon, if after proper proceedings for the collection of such amount such corporation is unable to pay such amounts to the city, and the personal liability of such officer or employee, as provided in this article, shall survive dissolution of the corporation. For purposes of this subsection, a person willfully fails to act if he takes any conscious and voluntary action intending not to perform any of his obligations hereunder, including, but not limited to, the utilizing of tax proceeds collected for the city to pay any other corporate obligations.
- (e) The person filing such return shall attach thereto a copy of its Illinois Sales and Use Tax returns for the month for which a return is made under this article.

Section 2. This Ordinance shall be in full force and effect immediately after its passage.

PASSED BY THE CITY COUNCIL OF THE CITY OF PEORIA, ILLINOIS this 26th day of March, 2019.

APPROVED:

Mayor

ATTEST:


City Clerk

EXAMINED AND APPROVED:


Corporation Counsel