

CHAPTER 51.1

HOME RULE MUNICIPAL RETAILERS' AND SERVICE OCCUPATION TAX

1. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property title or registered with an agency of this State's government, at retail in the City of Decatur at the rate of 1 1/2% of the gross receipts from such sales made in the course of such business while this Code chapter is in effect; and a tax is hereby imposed upon all persons engaged in the City of Decatur in the business of making sales of service, at the rate of 1 1/2% of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. Such "Home Rule Municipal Retailers' Occupational Tax" and the "Home Rule Municipal Service Occupation Tax" shall not be applicable on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The imposition of these home rule taxes are in accordance with the provisions of Sections 8-11-1 and 8-11-5, respectively, of the "Illinois Municipal Code" (65 ILCS 5/8-11-1 and 8-11-5, as amended).

(AMENDED, Ordinance No. 2002-61, July 22, 2002)

(AMENDED, Ordinance No. 96-19, April 29, 1996, to become effective 1/1/97)

2. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois.

The Department of Revenue shall have full power to administer and enforce the provisions of this Chapter.

Revised 07/2002