

ARTICLE 23
MT. VERNON MUNICIPAL AND SERVICE OCCUPATION TAX

SECTION 1: TITLE

This Article shall be known and may be cited as the Mt. Vernon Municipal and Service Occupation Tax. The tax imposed herein shall be imposed effective September 1, 1990, and shall be in addition to all other taxes imposed by the City of Mt. Vernon, the State of Illinois, or any other municipal corporation of political subdivision thereof.

SECTION 2: TAX IMPOSED

The tax is hereby imposed upon all person engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in this municipality at the rate of 1 % of the gross receipts from such sales made in the course of such business while this ordinance is in effect; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of 1 % of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service.

The imposition of these home rule taxes is in accordance with the provisions of Section 8-11-1 and 8-11-5, respectively, of the "Illinois Municipal Code" (65 ILCS 5/8-11-1 and 65 ILCS 5/8-11-5).

SECTION 3: ILLINOIS DEPARTMENT OF REVENUE, STATE OF ILLINOIS TO COLLECT TAX

The taxes hereby imposed and all civil penalties that may be assesses 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 Ordinance.