VILLAGE OF BOLINGBROOK
LIQUOR TAX REMITTANCE FORM
PACKAGED LIQUOR ONLY

NAME OF VENDOR

REMITTANCE FOR THE MONTH OF:

GROSS SALES:

$____________________

TAX RATE: (3.00%)$____________________

LATE FEE: (7½ % AFTER 25TH OF MONTH)$____________________

LATE PENALTY: (2 % PER MONTH)$____________________

TOTAL TAX DUE:$____________________

PREPARED BY: _______________________________________

THIS MONTHLY TAX RETURN SHALL BE FILED WITH THE FINANCE DIRECTOR’S OFFICE BY THE TWENTY-FIFTH (25TH) DAY OF THE MONTH FOR THE PRECEDING MONTH’S RECEIPTS. PENALTIES FOR LATE FILING WILL BE IMPOSED ACCORDING TO THE VILLAGE OF BOLINGBROOK ORDINANCE 01-73, SECTION 13-407 AND ORDINANCE 03-44, AND ORDINANCE 08-037, AND ORDINANCE 10-087

PLEASE SEND PAYMENTS TO:

VILLAGE OF BOLINGBROOK
DIRECTOR OF FINANCE
ATTN: LIQUOR TAX REMITTANCE
375 WEST BRIARCLIFF ROAD
BOLINGBROOK, IL 60440

12/15/10
PUBLISHED IN PAMPHLET FORM FOR THE FOLLOWING:

ORDINANCE 10-087

TITLED:

AMENDING CHAPTER 13 OF THE MUNICIPAL CODE WITH RESPECT TO TAX ON SALE OF ALCOHOLIC BEVERAGES

VILLAGE CLERK
VILLAGE OF BOLINGBROOK
ORDINANCE NO. 10-087

ORDINANCE AMENDING CHAPTER 13 OF THE MUNICIPAL CODE
WITH RESPECT TO TAX ON SALE OF ALCOHOLIC BEVERAGES

WHEREAS, Section 6(a) of Article VII of the 1970 Constitution of the State of Illinois provides that any municipality which has a population of more than 25,000 is a home rule unit, and the Village of Bolingbrook, Will and DuPage counties, Illinois, with a population in excess of 25,000 is, therefore, a home rule unit and, pursuant to the provisions of said Section 6(a) of Article VII, may exercise any power and perform any function pertaining to its government and affairs, including, but not limited to, the power to tax and to incur debt; and

WHEREAS, pursuant to the provisions of 65 ILCS 5/8-11-6a, a home rule unit may impose a tax on the sale of alcoholic beverages, whether said tax is based on gross receipts, volume sold or any other measurement; and

WHEREAS, the Mayor and Board of Trustees believe and hereby declare that it is in the best interests of the Village and its residents to amend the provisions of the Municipal Code with regard to the tax on the sale of alcoholic beverages as set forth hereinbelow;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF BOLINGBROOK, WILL AND DU PAGE COUNTIES, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, AS FOLLOWS:

SECTION ONE: The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth within this Section One.

SECTION TWO: Section 13-401 of Chapter 13, Article 4 of the Municipal Code of the Village of Bolingbrook shall be and is hereby amended in its entirety so that said Section 13-401 shall hereafter be and read as follows:

Section 13-401. DEFINITIONS. For the purposes of this Article, whenever any of the following words, terms or definitions is used herein, it shall have the meaning ascribed to it in this Section:

(A) "Alcoholic liquor" shall have the meaning ascribed to it in the State of Illinois Liquor Control Act (235 ILCS 5/1-1 et seq.) and shall include beer, wine and spirits.

: 

Ordinance No. 10-087
(B) "Beer" shall mean a beverage obtained by the alcoholic fermentation of an infusion or concoction of barley, or other grain, malt, and hops in water, and includes, among other things, beer, ale, stout, lager beer, porter and the like.

(C) "Liquor establishment" shall mean any premises required to obtain a retail liquor license pursuant to this Chapter and any premises that may sell alcoholic liquor at retail without a Village license.

(D) "Owner" shall mean any person or persons having a sufficient proprietary interest in conducting the operation of a liquor establishment so as to entitle such a person or persons to all or a portion of the net receipts thereof.

(E) "Packaged liquor" shall mean alcoholic liquor, spirits, beer, or wine that has been packaged in a sealed container intended for retail sale for consumption off the premises where sold.

(F) "Person" shall mean any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, copartnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal nonprofit, or otherwise; whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean that the owners or part owners thereof and, as applied to corporations, the officers thereof.

(G) "Sale at retail" shall mean any transfer of the ownership of alcoholic liquor to a purchaser for the purposes of use or consumption and shall include any transfer to a purchaser for use or consumption by any other person to whom such purchaser may transfer the alcoholic liquor without a valuable consideration.

(H) "Spirits" shall mean any beverage which contains alcohol obtained by distillation, mixed with water or other substance in solution, and includes brandy, rum, whiskey, gin or other spirituous liquors, and such liquors when rectified, blended or otherwise mixed with alcohol or other substances.

(I) "Wine" shall mean any beverage which contains alcohol obtained by the fermentation of the natural contents of fruits, or vegetables, containing sugar, including such beverages when fortified by the addition of alcohol or spirits, as above defined.
SECTION THREE: Section 13-402 of Chapter 13, Article 4 of the Municipal Code of the Village of Bolingbrook shall be and is hereby amended in its entirety so that said Section 13-402 shall hereafter be and read as follows:

Section 13-402. IMPOSITION OF TAX UPON ALCOHOLIC LIQUOR PURCHASES. There is hereby levied and imposed upon the privilege of purchasing packaged liquor at any liquor establishment in the Village a tax of three percent (3%) of the purchase price, exclusive of any other charge for such alcoholic liquor. There is hereby levied and imposed upon the privilege of purchasing all other alcoholic liquor, excluding packaged liquor, at any liquor establishment in the Village, a tax of six percent (6%) of the purchase price, exclusive of any other charge for such alcoholic liquor.

SECTION FOUR: The terms, conditions and provisions of this Ordinance are not severable. In the event that a court of competent jurisdiction holds that any portion of this Ordinance is invalid or unenforceable, this Ordinance in its entirety shall immediately be rendered null, void and of no further force or effect, and there shall be no amendment of Sections 13-401 and 13-402 as set forth herein.

SECTION FIVE: This Ordinance shall be in full force and effect on January 1, 2011, from and after its passage, approval and publication in the manner provided by law.

PASSED THIS 14th day of December, 2010.

AYES: 5 – Brown, Lawler, Morales, Schanks, Swinkunas

NAYS: None

ABSENT: 1 - Morelli

APPROVED THIS 14th day of December, 2010.

ATTEST:

VILLAGE CLERK

PUBLISHED BY THE VILLAGE CLERK, IN PAMPHLET FORM, BY AUTHORITY OF THE CORPORATE AUTHORITIES OF THE VILLAGE OF BOLINGBROOK ON DECEMBER 21, 2010.

Ordinance No. 10-087
I, Carol S. Penning, certify that I am the duly elected and acting Village Clerk of
the Village of Bolingbrook, Will and DuPage Counties, Illinois.

I further certify that on December 14, 2010, the Corporate Authorities of such
municipality passed and approved Ordinance 10-087 entitled:

**AMENDING CHAPTER 13 OF THE MUNICIPAL CODE WITH RESPECT TO TAX ON
SALE OF ALCOHOLIC BEVERAGES**

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

The pamphlet form of Ordinance 10-087 including the Ordinance and a cover
sheet thereof, was prepared on December 15, 2010. Copies of such Ordinance are
available for public inspection upon request in the office of the Village Clerk.

DATED at Bolingbrook, Illinois, this 22nd day of December, 2010.

[Signature]

Carol S. Penning, CMC
VILLAGE CLERK