VILLAGE OF BOLINGBROOK
RAFFLE DEVICE TAX REMITTANCE FORM

NAME OF BUSINESS: ____________________________________________

REMITTANCE FOR THE MONTH OF: ________________________________

GROSS SALES: $______________________________________________

TAX RATE:
Five percent (5%) of raffle revenues up to the first ten thousand dollars ($10,000) of total monthly raffle revenues $______________________________________________

Seven and one-half percent (7.5%) of the raffle revenues for the total monthly raffle revenues which are between ten thousand one dollars ($10,001) and fifteen thousand dollars ($15,000); or $______________________________________________

Ten percent (10%) of the raffle revenues for the total monthly raffle revenues which are in excess of fifteen thousand one dollars ($15,001). $______________________________________________

LATE FEE: (5% AFTER 10TH OF MONTH) $_______________________

LATE PENALTY: (5% PER MONTH) $___________________________

THIS MONTHLY TAX RETURN SHALL BE FILED WITH THE FINANCE DIRECTOR’S OFFICE BY THE TENTH (10TH) DAY OF THE MONTH FOR THE PRECEDING MONTH’S RECEIPTS. PENALTIES FOR LATE FILING WILL BE IMPOSED ACCORDING TO THE VILLAGE OF BOLINGBROOK ORDINANCE 09-003, SECTION 8-2405.

PLEASE SEND PAYMENTS TO:

VILLAGE OF BOLINGBROOK
DIRECTOR OF FINANCE
375 WEST BRIARCLIFF ROAD
ARTICLE 24. – TAXPAYER BILL OF RIGHTS
(Added in its entirety by Ordinance 00-182, 12.19.00)

Section 8-2401. Definitions. For the purposes of this Article, whenever any of the following words, terms, or definitions are used herein, they shall have the meaning ascribed to them in this Section:

(A) “Locally imposed and administered tax” means a tax imposed by the Village that is collected or administered by the Village and not an agency or department of the State. A “locally imposed and administered tax” does not include a tax imposed upon the real property under the Property Tax Code or fees collected by the Village other than infrastructure maintenance fees.

(B) “Local tax administrator” means the Finance Director of the Village or other Village government officers with the administration or collection of a locally imposed and administered tax, including their staffs, employees, or agents to the extent they are authorized by the Finance Director to act in the Finance Director’s stead.

Section 8-2402. APPLICATION OF TAX PAYMENTS. Any payment or remittance of a locally imposed and administered tax shall be applied to the taxpayer’s outstanding tax liability for the tax period in the following order:

1. tax for the period; then

2. interest due for the period; then

3. penalties due for the period.

Section 8-2403. LATE PAYMENT. Any notice, payment, remittance or other filing required to be made to the Village pursuant to any Village tax ordinance shall be considered late unless it is (a) physically received by the Village on or before the due date or (b) received in an envelope or other container displaying a valid, readable U.S. postmark dated on or before the due date, properly addressed to the Village, with adequate postage prepaid.

Section 8-2404. INTEREST. Interest shall accrue and be assessed at the rate of one percent (1%) per month for any late payment, underpayment, or nonpayment of a locally imposed and administered tax.

Section 8-2405. LATE FILING PENALTIES. Late filing penalties shall be imposed at five percent (5%) of tax required to be shown as due on a return. A late filing penalty may not apply if a failure to file penalty is imposed by the Village pursuant to Section 8-2407. The Finance Director may determine that the late payment was due to reasonable cause and abate the penalty.

Section 8-2406. LATE PAYMENT PENALTY. Late payment penalties shall be assessed at five percent (5%) of the tax due and not timely paid or remitted to the Village. This penalty shall not apply if a failure to file penalty is imposed by the Village pursuant to Section 8-2407. The Finance Director may determine that the late payment was due to reasonable cause and abate the penalty.

Section 8-2407. FAILURE TO FILE PENALTY. If no return is filed before the issuance of a notice of tax deficiency or of tax liability to the taxpayer, a failure to file penalty shall be assessed at twenty-five percent (25%) of the total tax due for the applicable reporting period for which the return was required to have been filed. The Finance Director may determine that the failure to file a return was due to reasonable cause and abate the penalty.
4. "Raffle Revenues" shall mean the gross revenues received either by the owner or operator of any premises at which raffle devices are located or by the owner or operator of any raffle device software from the use or operation of raffle devices less the aggregate cost of payouts and prizes from the raffle devices.

B. A tax is hereby imposed upon the use and operation of raffle devices for raffles licensed by the Village at the following rates:

1. Five percent (5%) of the raffle revenues up to the first ten thousand dollars ($10,000) of total monthly raffle revenues;

2. Seven and one-half percent (7.5%) of the raffle revenues for the total monthly raffle revenues which are between ten thousand one dollars ($10,001) and fifteen thousand dollars ($15,000); or

3. Ten percent (10%) of the raffle revenues for the total monthly raffle revenues which are in excess of fifteen thousand one dollars ($15,001).

C. It is unlawful for any person to operate or to suffer or permit the operation of any raffle device without payment of the tax imposed herein. The tax herein levied shall be in addition to any and all other taxes. Every owner and operator of a raffle device is required to collect the tax levied by this section.

D. No more than six (6) raffle machines may be located on the premises of any business in the Village.

E. Every owner or operator of a raffle device shall be required to have a business license issued by the Village.

F. On the tenth (10th) day of each month, the owner or operator of the raffle device shall transmit a report of raffle revenues in the previous month to the Village on such forms and in such manner as prescribed by the Finance Director. Each report shall be accompanied by a remittance of the appropriate amount of tax applicable as hereinabove provided.

G. The Finance Director may promulgate rules and regulations not inconsistent with the provisions of this Section concerning the enforcement and application of this Section.

H. If for any reason the owner or operator of a raffle device does not pay the tax when due, penalties shall be imposed as provided in Article 24 of this Chapter 8. In addition, whenever any person shall fail to pay any tax herein provide, the Village may bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction.

I. Each owner or operator of a raffle device shall keep books which, at a minimum, include:

1. The gross revenues received from the operator of raffle devices on a daily and monthly basis;

2. The value of payouts on a daily and monthly basis;

3. The cost to the owner or operator of prizes distributed as raffle winnings on a daily and