



April 27, 2009

Administration

ORDINANCE NO. 3282

**Village Board  
of Trustees**

Frank M. Paris  
*President*

Susan J. Conti  
*Trustee*

Nancy C. Dillon  
*Trustee*

Stephen J. Dudek  
*Trustee*

Stephen Hoke  
*Trustee*

Russell W. Nummer  
*Trustee*

Patrick J. O'Brien  
*Trustee*

Catherine M. Adduci  
*Village Clerk*

Steven V. Gutierrez  
*Village Administrator*

**AN ORDINANCE AMENDING THE RIVER FOREST  
VILLAGE CODE, TITLE 3, CHAPTER 8, CREATING  
SECTION 11, ENTITLED "TAX ON THE GROSS RECEIPTS  
OF PLACES FOR EATING"**

Approved by the Board of Trustees  
of the Village of River Forest  
on April 27, 2009

4/27/09

5/07/09

ORDINANCE NO. 3282

**AN ORDINANCE AMENDING THE RIVER FOREST  
VILLAGE CODE, TITLE 3, CHAPTER 8, CREATING  
SECTION 11, ENTITLED, "TAX ON THE GROSS  
RECEIPTS OF PLACES FOR EATING."**

**WHEREAS**, the Corporate Authorities of the Village of River Forest ("Village") are expressly authorized pursuant to Section 11-42-5 of the Illinois Municipal Code (65 ILCS 5/11-42-5) to license, tax, and regulate places for eating; and

**WHEREAS**, the Corporate Authorities of the Village find that it is in the best interest of the Village to impose a tax upon all places for eating located within the Village's corporate boundaries; and

**WHEREAS**, the Corporate Authorities of the Village find that it is in the best interest of the public health, safety, and welfare to impose a tax on all places for eating located within the Village's corporate boundaries.

**BE IT ORDAINED** be the President and Board of Trustees of the Village of River Forest, County of Cook, State of Illinois:

**Section 1:** The above recitals are incorporated by reference into Section 1 of this Ordinance as material terms and provisions.

**Section 2:** Title 3, Chapter 8, entitled "Municipal Taxes", of the River Forest Municipal Code, shall be amended by adding the following Section, 3-8-11, entitled "Tax on the Gross Receipts of Places for Eating":

**ARTICLE 3, CHAPTER 8, SECTION 11 (3-8-11) TAX ON THE GROSS RECEIPTS  
OF PLACES FOR EATING**

**3-8-11(A): DEFINITIONS:**

For the purposes of this Section, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

- 1) "Prepared Food" means and includes any solid, liquid (including both alcoholic and non-alcoholic liquid), powder or item used or intended to be used for human internal consumption, whether simple, compound or mixed, and which has been prepared for immediate consumption.
- 2) "Person" or "Persons" means any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, limited liability company, club, fraternal organization, or a receiver, executor, trustee, conservator or other representative appointed by order of any court.

- 3) "Sold at Retail" means to sell for use or consumption in exchange for a consideration, whether in the form of money, credits, barter or any other nature, and not for resale, with said transaction being subject to either the Illinois Retailers' Occupation Tax (35 ILCS 120/1 et seq.) or the Illinois Service Occupation Tax (35 ILCS 115/1 et seq.)
- 4) "Places for Eating" or "Place for Eating"
  - (b) "Places for Eating" or "Place for Eating" means all premises located within the corporate limits of the Village of River Forest where prepared food is sold at retail for immediate consumption, with seating provided for consumption of said prepared food on the premises, whether consumed on premises or not, and whether or not such places for eating use is conducted along with any other use(s) in a common premise or business establishment.
  - (c) "Places for Eating" or "Place for Eating" includes, but is not limited to, those establishments commonly called a restaurant, eating place, drive-in restaurant, buffet, bakery, banquet facility, cafeteria, cafe, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, soda fountain, bar, cocktail lounge, soft drink parlor, ice cream parlor, tea room, delicatessen, hotel, motel, or club, or any other establishment which sells at retail prepared food for immediate consumption.
- 5) "Gross Receipts" means the consideration received, valued in money, whether received in money or otherwise, including cash, credits, property and services, at a place for eating for prepared food furnished at the place for eating. Gross receipts do not include amounts paid for federal, state and local taxes, including the tax levied by this Section, and do not include amounts paid as gratuities for the employees of the place for eating.
- 6) "Owner" means any person having an ownership interest in or conducting the operation of a place for eating.

**3-8-11(B): TAX IMPOSED:**

- 1) There is hereby levied and imposed upon owners of places for eating a tax at the rate of one percent (1%) of gross receipts received for prepared food sold at retail by the owner on or after June 1, 2009.
- 2) The owner of a place for eating may collect an amount from persons who purchase prepared food at the place for eating which shall reimburse the owner for the tax imposed on the owner by this Section.

- 3) The tax levied by this Section shall be paid in addition to any and all other taxes and charges.
- 4) In the event the prepared food is sold at retail on credit, an owner shall not be liable for payment of the tax imposed by this Section on such a sale until he/she/they/it receives payment for the sale.

**3-8-11(C): BOOKS AND RECORDS/INSPECTIONS/CONTENTS:**

The Village Treasurer or any person designated by her/him as deputy or representative, may enter the premises of any place for eating for inspection, examination, copying and auditing of books and records including, but not limited to, Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns filed with the Illinois Department of Revenue, in order to effectuate the proper administration of this Section, and to assure the enforcement of the collection of the tax imposed by this Section. To the extent reasonably possible, said entry shall be done in a manner that is least disruptive to the business of the place for eating. It shall be unlawful for any person to prevent, hinder, or interfere with the Village Treasurer or her/his deputies or representatives in the discharge of their duties in the performance of this subsection. It shall be the duty of every owner to keep accurate and complete books and records to which the Village Treasurer or her/his deputies or representatives shall at all times have full access, which records shall include a daily sheet showing the amount of gross receipts received during that day.

**3-8-11(D): TRANSMITTAL OF TAX REVENUE BY OWNER/DELINQUENCY:**

- 1) The owner or owners of each place for eating shall file tax returns showing the gross receipts received during each calendar month period upon forms prescribed by the Village Treasurer. Returns for each calendar month shall be due on or before the 20<sup>th</sup> day of the next calendar month, (e.g. the return for January shall be due on or before the 20<sup>th</sup> day of February; the return for February shall be due on or before the 20<sup>th</sup> day of March; etc.). Notwithstanding the foregoing, in the event that the owner of the place for eating is allowed to file Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns with the Illinois Department of Revenue at intervals which are greater than monthly, said owner shall be allowed to file tax returns relative to the tax imposed by this Section with the Village at said greater intervals. At the time of the filing of said tax returns, the owner shall pay to the Village all taxes due for the period to which the tax return applies.
- 2) If, for any reason, any tax due pursuant to this Section is not paid when due, interest in the amount of one and a half percent (1.5%) per month on the outstanding balance shall be paid to the Village until the tax is paid in full.

- 3) Owners filing tax returns pursuant to this Section shall, at the time of filing such return, pay to the Village the amount of the tax imposed by this Section, less a commission of one percent (1%) of the amount of the tax, which is allowed to reimburse the owners for the expenses incurred in keeping records, billing, preparing and filing returns, remitting the tax and supplying data to the Village upon request. No commission may be claimed by an owner for taxes not timely remitted to the Village.

**3-8-11(E): TRANSMITTAL OF EXCESS TAX COLLECTIONS:**

If any person collects an amount upon a sale not subject to the tax imposed hereby, but which amount is purported to be the collection of said tax, or if a person collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the purchaser who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the Village along with the tax properly collected.

**3-8-11(F): REGISTRATION:**

Every owner maintaining a place for eating in the Village shall register with the Finance Department by June 1, 2009, or the date of becoming such an owner, whichever is later.

**3-8-11(G): COLLECTION**

Whenever any person shall fail to pay the tax imposed by this Section, the Village Attorney or Village Prosecutor shall, upon request of the Village Administrator, 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.

**3-8-11(H): SUSPENSION OF LICENSE:**

If the Village Administrator, after a hearing held by her/him or for her/him by her/his designee, shall find that any owner has willfully avoided the payment of any tax imposed by this Section, she/he may suspend or revoke all Village licenses held by such tax evader. The owner shall have an opportunity to be heard at such hearing to be held not less than ten (10) days after being mailed notice of the time when and the place where the hearing is to be held, addressed to him at his last known place of business. Any suspension or revocation of any license(s) shall not release or discharge the owner from his civil liability for the payment of the tax nor from prosecution for such offense.

**3-8-11(I): PENALTIES:**

- 1) Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this Section, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than \$200.00 nor more than \$750.00 for the first offense, and not less than \$500.00 nor more than \$750.00 for the

second and each subsequent offense in any one hundred eighty (180) day period.

- 2) Each day upon which a person shall continue any violation of this Section, or permit any such violation to exist after notification thereof, shall constitute a separate and distinct offense.
- 3) Any owner subjected to the penalties provided for by this subsection shall not be discharged or released from the payment of any tax due.

**3-11-8(J): SEPARABILITY**

If any subsection, sentence, clause, or phrase of this Section, or the application thereof to any person or circumstance, is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Section, or the application of such portion to other persons or circumstances.

**Section 3:** All ordinances, or parts of ordinances, in conflict with the provisions of this Ordinance, to the extent of such conflict, are repealed.

**Section 4:** Each section, paragraph, clause and provision of this Ordinance is separable, and if any provision is held unconstitutional or invalid for any reason, such decision shall not affect the remainder of this Ordinance, nor any part thereof, other than that part affected by such decision.

**Section 5:** Except as to the Code amendments set forth above in this Ordinance, all Chapters and Sections of the River Forest Village Code, as amended, shall remain in full force and effect.

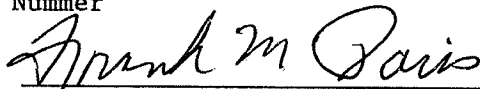
**Section 6:** That this Ordinance shall be in full force and effect from and after its adoption, approval, and publication in pamphlet form as provided by law.

**PASSED** this 27<sup>th</sup> day of April, 2009

**AYES:** Trustees O'Brien, Dillon, Conti

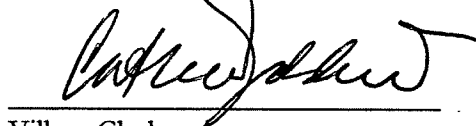
**NAYS:** Trustee Hoke

**ABSENT:** Trustees Dudek and Nummer



Village President

**ATTEST:**



Village Clerk

Published in pamphlet form this 28th day of April, 2009.



April 27, 2009

Administration

STATE OF ILLINOIS}
COUNTY OF COOK}

Village Board of Trustees

Frank M. Paris
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Patrick J. O'Brien
Trustee

Catherine M. Adduci
Village Clerk

Steven V. Gutierrez
Village Administrator

I, Catherine Adduci certify that I am the duly elected and acting municipal clerk of the Village of River Forest of Cook County, Illinois.

I further certify that on April 27, 2009 the Corporate Authorities of such municipality passed and approved Ordinance No. 3282 entitled AN ORDINANCE AMENDING THE RIVER FOREST VILLAGE CODE, TITLE 3, CHAPTER 8, CREATING SECTION 11, ENTITLED "TAX ON THE GROSS RECEIPTS OF PLACES FOR EATING" which provided by its terms that is should be published in pamphlet form as provided by law.

By: [Signature]
Village Clerk