

ORDINANCE

~~Resolution No.~~ 2019-02

**ORDINANCE INCREASING FRANKLIN COUNTY'S PORTION OF THE LOCAL SALES TAX BY 1% FOR A PERIOD NOT TO EXCEED 15 YEARS FOR SPECIFIC PUBLIC FACILITIES PURPOSES PURSUANT TO 55 ILCS 5/5-1006.5**

**WHEREAS**, the citizens of Franklin County have, by majority vote in the April 2, 2019 Consolidated Election, approved a proposition to give Franklin County the authority to increase its share of local sales tax by one per cent (1%) for public facility purposes, the construction of a new Franklin County Courthouse and to complete renovations to the Campbell Building to accommodate the offices of the Franklin County Clerk and Treasurer; and

**WHEREAS**, the Franklin County Board desires to exercise the authority given to them by the citizens of Franklin County pursuant to 55 ILCS 5/5-1006.5 by implementing said increase of its share of local sales tax by one per cent (1%) for a period not to exceed 15 years;

**NOW, THEREFORE, BE IT ORDAINED, RESOLVED AND DECREED**, by the Franklin County Board as follows:

**Section 1. Tax imposed:** The Franklin County Board, pursuant to 55 ILCS 5/5-1006.5 and the authority granted by the citizens of Franklin County in the April 2, 2019 Consolidated Election, hereby imposes a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in this county at the rate one per cent (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 County in the business of making sales of service, at the rate of one per cent (1%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. These Special County Occupation Taxes For Public Facilities shall not be applicable to the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that 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 public facilities taxes is in accordance with and subject to the provisions of Section 5-1006.5(a) and 5-1006.5(b), of the Counties Code (55 ILCS 5/5-1006.5(a) and 55 ILCS 5/5-106.5(b)) and is in addition to any sales tax that the County is currently collecting.

All revenues derived from this one per cent (1%) tax may be used only for public facility purposes, the construction of a new Franklin County Courthouse and to complete renovations to the Campbell Building to accommodate the offices of the Franklin County Clerk and Treasurer, and shall be placed in a designated fund for said purposes by the Franklin County Treasurer.

**Section 1A. Sunset:** The Franklin County Board shall cease collection of said public facilities tax Fifteen (15) years from the date the increase actually goes into effect, unless the increase is terminated earlier by action of the Franklin County Board.

**Section 2. Illinois Department of Revenue to Administer.** 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 Ordinance.

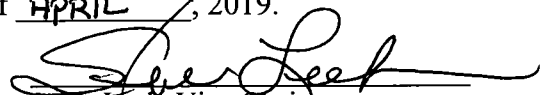
**Section 3. Clerk to file Ordinance with the Illinois Department of Revenue.** The County Clerk is hereby directed to file a certified copy of this Ordinance and a certification of the results of the election authorizing the imposition of the tax imposed in Section 1 with the Illinois Department of Revenue on or before May 1, 2019.

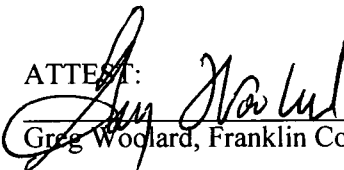
**Section 4. Effective date.** This Ordinance shall take effect (i) on the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding May 1<sup>st</sup> or (ii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1<sup>st</sup>.

**Section 5. Repeal of conflicting provisions.** All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of conflict, expressly repealed on the effective date of the Ordinance

**Section 6. Severable.** In the event that any section, clause or portion of this ordinance is deemed invalid by a court of competent jurisdiction or the Illinois Department of Revenue, the remaining sections, clauses, and portions of the Ordinance shall survive.

**THIS ORDINANCE WAS PASSED, APPROVED, AND ENACTED** at the regular meeting of Franklin County Board, on this 16<sup>TH</sup> day of APRIL, 2019.

  
Steve Leek, Vice-Chairman

ATTEST:  
  
Greg Woolard, Franklin County Clerk

YEAS 8  
NAYS 0  
ABSENT 1

