

CITY OF COLLINSVILLE, ILLINOIS

ORDINANCE NO. 24-5

**AN ORDINANCE AMENDING THE COLLINSVILLE MUNICIPAL CODE
WITH REGARD TO THE FILING OF TAX RETURNS AND THE
IMPOSITION OF INTEREST AND PENALTIES IN RELATION TO THE
FOOD AND BEVERAGE TAX ORDINANCE
IN THE CITY OF COLLINSVILLE, ILLINOIS**

ADOPTED BY THE

CITY COUNCIL

OF THE

CITY OF COLLINSVILLE, ILLINOIS

THIS 9th DAY OF JANUARY, 2024

Published in pamphlet form by authority of the City Council of the City of
Collinsville, Madison County, Illinois, this 9th day of January, 2024

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WHEREAS, the City of Collinsville, Illinois (hereinafter “the City”) is a home rule unit of government pursuant to the provisions of Article VII, Section 6 of the Illinois Constitution of 1970;

WHEREAS, as a home rule unit of local government, the City may exercise any power and perform any function pertaining to its government and affairs except as limited by Article VII, Section 6;

WHEREAS, the corporate authorities of the City are authorized to license, tax and regulate places for eating pursuant to Sections 11-42-1 and 11-42-5 of the Illinois Municipal Code (65 ILCS 5/11-42-1, 5/11-42-5);

WHEREAS, as a home rule unit of government the City also has the power and authority pursuant to Section 8-11-6a of the Illinois Municipal Code (65 ILCS 5/8-11-6a) to impose a tax on food prepared for immediate consumption on and/or off the premises of the prepared food retailer, and on alcoholic beverages sold by businesses at retail for consumption on the premises of the alcoholic beverage retailer; and

WHEREAS, the corporate authorities of the City have determined that it is in the best interests of the City to amend the Food and Beverage Tax Ordinance relative to the filing of tax returns and the impositions of interest and penalties under said Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and the City Council of the City of Collinsville, in the County of Madison, and State of Illinois as follows:

Section 1. Upon the effectiveness of this Ordinance and with no lapse between, Section 3.32 (Food and Beverage Tax) of Title 3 (Revenue and Finance) of the Collinsville Municipal Code is hereby amended by the repeal and adoption of Section 3.32.070 (Filing of Return) and Section 3.32.080 (Failure to File Return and Pay Tax; Interest and Penalties), both to be read in their entirety as follows:

“Sec. 3.32.070. Filing of return.

A. A prepared food facility shall pay to the City all taxes collected pursuant to this chapter. Each prepared food facility shall file monthly tax returns showing tax receipts received during each monthly period on forms prescribed by the City. The return shall be filed before the last day of the calendar month following the filing month. The return shall be accompanied by:

1. Payment of all taxes due and owing for the month covered by said return; and,
2. A copy of the prepared food facility sales and use tax return form (Illinois Department of Revenue Form ST-1, or the current form used by the State) as filed with the State of Illinois for the month covered by the return.

B. Any payment made by electronic check or credit card which is returned to the City because of insufficient funds may result in the City requiring the retailer to make future payments by cashier's check or money order and fees may be accessed.

C. As compensation for services rendered in the collection and payment of this tax, a prepared food facility filing a tax return may retain an amount of money equal to one (1) percent of the tax due if paid by the 25th day of the calendar month in which the tax is due as an on-time discount.

Sec. 3.32.080. Failure to file return and pay tax; interest and penalties

A. If for any reason any tax is not paid when due, the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax, shall be as follows:

1. If paid between the 1st and 10th days of the month, then ten percent (10%) of the balance owed;

2. If paid between the 11th and 20th days of the month, then fifteen percent (15%) of the balance owed;
3. If paid on or after the 21st day of the month, then twenty percent (20%) of the balance owed.

B. If a tax return is not filed within the time and manner provided by this chapter, a late filing penalty shall be assessed in an amount equal to five percent (5%) of the tax required to be shown as due on a return shall be imposed, without regard to the when the return is filed.

C. If no tax return is filed within the time or manner provided by this chapter and prior to City issuing a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed in an amount equal to twenty-five percent (25%) of the total tax due for the applicable reporting period for which the return was required to be filed.

D. The failure to file a return, a completed return, or the filing of a false return shall be deemed a violation of this chapter.”

Section 2. In the event any section or provision of this Ordinance shall be held unconstitutional or invalid by any Court, in whole or in part, such holding shall not affect the validity of this Ordinance or any remaining part of this Ordinance, other than the part held unconstitutional or invalid.

Section 3. All ordinances, or parts thereof, which are inconsistent with the provisions of this Ordinance, are hereby repealed to the extent of their inconsistencies.

Section 4. Nothing contained herein shall in any manner be deemed or construed to alter, modify, supersede, supplant or otherwise nullify any other ordinance of the City or the requirements thereof whether or not relating to or in any manner connected with the subject matter hereof, unless expressly set forth herein.

Section 5. This Ordinance is effective upon its passage by the City Council, approval by the Mayor, and publication according to law.


PASSED AND APPROVED by City Council and Mayor of the City of Collinsville, Illinois, this 9th day of January, 2024.


Ayes: Fuhrmann, Green, Jerome, Hausmann, Stehman

Nays: None

Absent: None

Approved: January 9, 2024

APPROVED: 
JEFF STEHMAN, MAYOR

ATTEST: 
KIM WASSER, CITY CLERK

RECORDED: January 9, 2024.

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