CHAPTER 25
MISCELLANEOUS

DIVISION 1 - GENERAL

SEC. 25.1-1 DATUM PLANE. That the elevations and permanent grades of streets, alleys, sidewalks and sewers, and all other elevations hereafter fixed for public works in said Town of Normal, shall be and are referred to a datum plane which is a level surface 75.16 feet below the top of a copper bolt in the top of a concrete post set flush with the ground in the southeast corner of Lot 10, Block 39, First Addition to Normal. The said datum plant is fixed at elevation 709.22 feet above sea level, and may be re-established from any permanent bench mark of the United States Geological Survey, at any time that said reference point hereabove established is lost.

SEC. 25.1-2 CORPORATE SEAL. That the corporate seal of the said Town of Normal shall be circular in form and be so constructed as to read "Corporate Town of Normal, Illinois."

The said seal shall be and remain in the custody of the Town Clerk and his successors in office, to be used by him in all cases provided for by code of said Town or the laws of the State of Illinois, and in all such cases where, by the laws and customs of any state or nation, the use of the corporate seal of the Town becomes necessary.

SEC. 25.1-3 FISCAL YEAR. The fiscal year of the Town of Normal shall commence on the first day of April in each and every year.

SEC. 25.1-4 PAYMENT OF INTEREST AND FEES ON OUTSTANDING OBLIGATIONS AND FINES; REFUNDS.

A. The Finance Director is hereby authorized to accept payment to the Town of Normal of all money payable to the Town of Normal in the form of cash, personal check, certified check, money order, Finance Department approved credit card or debit card, or electronic fund transfer.

The Finance Director may refuse any form of payment if the Finance Director has reason to believe that the payment will not be honored or that the funds of the Town of Normal may be placed in jeopardy by the acceptance of the payment.

B. Interest Charges. Except as otherwise specifically provided in the Municipal Code where money is due on a specific date to the Town, for fees, licenses, or any other purpose, and where that money is not paid on time, the said debt shall accrue interest at the annual rate of 2% over prime as defined below. (Added 3/2/81)(Amended 8/17/82)(Amended 8/15/83)

C. Determination of Prime Rate. Prime rate shall be as reported by the Wall Street Journal on the date the debt is due or on the next day the Wall Street Journal is published if the debt falls due on a day when the Wall Street Journal is not published. (Added 8/17/81)
D. Refunds. The Town Clerk or any other official or employee of the Town of Normal, shall, prior to making any refund due any person under any license, permit, or for any other cause, determine whether such person owes the Town of Normal any money, and if it is determined that the person owes the Town of Normal any money for any reason, the Town Clerk or any other official or employee of the Town shall withhold payment of any refund until all monies owed the Town have been paid in full. (Added 5/2/82)

E. Non-Sufficient Funds Checks. The Town Treasurer may assess and collect a $25.00 penalty or fee for the collection of checks not honored by the institution upon which they are written. (Amended 2/16/04 by Ord. No. 4929)(Amended 6/16/08 by Ord. No. 5200)

F. Costs for Collection Agencies. The Town Treasurer may assess an additional $5.00 per penalty or fee whenever a fine, fee or debt owed to the Town remains unpaid after an initial attempt to collect by the Town Treasurer, and the debt owed to the Town is referred to a collection agency for collection.

G. Late Fees. In all matters concerning fines, fees, or monies due to the Town, when the Town of Normal brings legal action for the enforcement of ordinances or collection of revenue, and for which a settlement is reached between the Town and the offending party, the office of Corporation Counsel may assess a fee of twenty-five dollars ($25.00) if settlement is reached prior to initial court appearance and fifty dollars ($50.00) if settlement is obtained after a court appearance. This fee shall be in addition to any settlement reached with the party and in addition to any other fees, costs, or penalties provided by this ordinance or State law. (Entire SEC. 25.1-4 Amended 5/20/1996 by Ord. No. 4388)(SEC. 25.1-4 Amended 5/4/98 by Ord. No. 4511)(SEC. 25.1-4 Amended 12/4/00 by Ord. No. 4692)

SEC. 25.1-5.

A. Medical Expenses of Arrestees. In order to implement “an act relating to the responsibility for certain incurred expenses relating to arrestees, “Public Act 83-370, approved September 14, 1983, as heretofore or hereafter amended, the Town of Normal will accept financial liability for necessary medical expenses incurred by arrestees of the Normal Police Department. This financial responsibility shall take the form of a direct payment from the Town of Normal to the provider of medical services to such arrestee. Before liability will be assumed, the following conditions must be met:

1. The recipient of necessary medical services must have been arrested by and be in the actual physical custody of the Normal Police Department.

2. The recipient of necessary medical services must have been in need of immediate medical care.
3. The recipient of necessary medical services does not qualify for free medical services pursuant to the federal Hill-Burton Act or any other similar federal legislation.

4. The provider of the necessary medical services must be unable to collect directly from the recipient, his insurance company, or any other public agency. For purposes of this Section, a provider of necessary medical services shall be deemed unable to collect directly from the recipient when applying its usual procedures, it has been unable to collect for services rendered and the next step in its collection procedure is to refer the account to an attorney or collection agency.

B. Subrogation. Upon making payment as provided for herein, the Town of Normal shall succeed to the rights of the provider of medical services to the arrestee and shall be empowered to bring any appropriate action at law or in equity to recover payment for the amounts expended on behalf of the arrestee.

C. Intent. It is the purpose of this Section to outline and define the obligations of the Town of Normal, under Public Act 83-370. It is not the intention of the Board of Trustees for the Town of Normal to assume any liability hereby greater than that which is imposed under Public Act 83-370.

(Added 1/3/84)

SEC. 25.1-6 DISPOSITION OF PROPERTY.

A. Trade-in of Personal Property. Any item of personal property owned by the Town may be traded in as part of the purchase price of other property purchased by the Town through competitive bids; provided, however, the Notice to Bidders shall specify the items of personal property to be so traded. The award of a contract to the successful bidder shall be sufficient authorization to trade in personal property specified in the Notice to Bidders.

B. Other Disposal Procedures.

1. If an item of personal property has a fair cash market value of more than 25% of its original purchase price, it shall not be junked or donated and shall not be sold except by competitive bid or at Public Auction after the advertisement of a Notice of Sale published at least one time in a newspaper of general circulation within the Town of Normal; provided, however, the Corporate Authority may, by a majority vote, waive the advertising requirement and by a two-thirds vote authorize the sale of such property to a specified buyer at a specified price without competitive bidding.
2. If an item of personal property has a fair cash market value of 25% or less of its original purchase price or if its fair cash market value is less than $1,000.00, the City Manager may authorize the use or disposal of such personal property without formal action of the Corporate Authority. In using or disposing of such property, the Manager shall be guided exclusively and endeavor to serve the best interests of the Town of Normal, Illinois.

3. In all other cases, personal property owned by the Town of Normal, Illinois, shall be sold, traded, donated, scrapped, junked, or otherwise disposed of only after prior approval by Motion or other official sanction of the President and Board of Trustees. (Added 7/21/75)

C. Disposal of Interest in Real Property

1. When, in the opinion of the corporate authorities, real estate or any interest therein is no longer necessary, appropriate, required for the use of, profitable to, or for the best interest of the Town of Normal, then the corporate authorities may, by an ordinance passed by a two-thirds vote of the corporate authorities of the Town then holding office at any regular meeting or at any special meeting, authorize the disposition of such real estate or interest therein upon such terms and conditions as may be in the best interests of the Town provided, however, notice of intent to so dispose of such real estate or interest has been published in a newspaper of general circulation within the Town of Normal at least one (1) time prior to such sale or conveyance. The notice shall contain pertinent information concerning the size, use, and zoning of the real estate and the terms of sale. (Section C added by Ord. No. 4079, 9/8/92)

2. The foregoing paragraph (SEC. 25.1-6(C)(1)) shall not apply to any property located in a Redevelopment Project Area established pursuant to the Tax Increment Allocation Redevelopment Act (65 ILCS 5/11-74.4-1 et seq). In such designated Redevelopment Project Area real property and interests in real property shall be transferred and disposed pursuant to authority and procedures provided in the Tax Increment Allocation Redevelopment Act. (Amended 3/17/03 by Ord. No. 4863)

D. Lost, Abandoned, Stolen or Illegally Possessed Property. This section applies to all personal property of which possession is transferred to the Town of Normal, or possession is in the Town of Normal, under circumstances supporting a reasonable belief that such property is lost, abandoned, stolen or otherwise illegally possessed, except property seized during a search by authorized law enforcement officials, and except lost, abandoned, stolen or unclaimed motor vehicles.

1. The Town shall make reasonable inquiry and efforts to identify and notify the owner or other persons entitled to possession of such personal property and shall return the property to the person lawfully entitled to possess said property, after such person provides reasonable and satisfactory proof of his
ownership, or right to possession and reimburses the Town for all reasonable expenses of such custody.

2. If the identity or location of the owner or other person entitled to possession of the property is not ascertained in sixty (60) days, from the date the Town obtains possession of such property, the City Manager may dispose of the property as follows:

   a. Transfer custody to a municipal department of the Town of Normal for use by the department.

   b. Effectuate the sale of the property for cash to the highest bidder at public auction, notice of which shall be published at least once in a newspaper of general circulation in the Town of Normal, at least ten (10) days prior to such auction.

   c. Return the property to the finder, subject to the claims of the rightful owner.

   d. The property may be donated to not-for-profit agencies for the agency’s own use or for the agency to give away to other persons. (Subsection (d) Added 7/16/12 by Ord. No. 5449)

3. Proceeds from the sale of the property at public auction shall be deposited in the treasury of the Town of Normal and may be used for any public purpose.

4. The owner or other person entitled to possession of such property may claim and recover possession of the property at any time before its sale at public auction or donation to a not-for-profit agency, as provided herein, upon providing reasonable and satisfactory proof of ownership, or right to possession and reimbursing the Town for all reasonable expenses of custody thereof. (Amended 7/16/12 by Ord. No. 5449)

(Entire Subsection D Added 10/20/97 by Ord. No. 4477)

SEC. 25.1-7 DEFINITIONS AND INTERPRETATION.

A. City or Village. Any reference made to “city” or “village” shall mean the Town of Normal, McLean County, Illinois, unless the context clearly requires otherwise. Any reference to “city” officer or employee, “Village” officer or employee or town officer or employee shall mean one and the same and shall be deemed to be the officer or employee of the Town of Normal.

B. Mayor shall mean the President of the Board of Trustees of the Town of Normal.

C. Council shall mean the Trustees elected to the Board of Trustees for the Town of Normal.
D. **Ordinance.** Any reference to the word “ordinance” shall be read to mean Division, Chapter or Code, as the context may require, unless specifically meant to refer to a legislative act of the Town not embodied in the Code.

E. **Official and Employee.** Anything contained in this Code notwithstanding, any person receiving compensation from the Town of Normal for services rendered, except those persons designated in the Town Charter to be elected by the electors of the Town of Normal, are hereby deemed to be employees for and during the period of time said services are rendered for compensation, despite the fact that said persons might be performing services classified under or designated as duties of any certain officer or official as set forth in this Code.

(ENTIRE DIVISION 1 OF CHAPTER 25 RE-CODIFIED BY ORDINANCE NO. 3326, 7/16/84)
DIVISION 2 - EMERGENCY SERVICES AND DISASTER OPERATIONS

SEC. 25.2-1 Establishments and Purpose. A purpose of this Division is to create the Town of Normal Emergency Services and Disaster Agency to be known as Normal E.S.D.A. There is thus hereby created the Normal Emergency Services and Disaster Agency whose purpose is to prevent, minimize, repair and alleviate any injury or damage resulting from disaster caused by enemy attack, sabotage or other hostile action, or from any natural or man-made disaster in accordance with "The Illinois Emergency Services and Disaster Act of 1975".

Normal E.S.D.A. shall consist of the Director/Coordinator and such additional members as may be appointed by the Municipal Manager.

SEC. 25.2-2 Definitions.

A "civil emergency" is defined as a riot or unlawful assembly characterized by the use of actual force or violence or any threat to use force or violence if accompanied by the immediate power to effectuate such threat by three or more persons acting together without authority of law.

"Curfew" is hereby defined as a prohibition against any person or persons walking running, loitering, standing or motoring upon any alley, street, highway, public property or vacant premises within the corporate limits of the Town of Normal, excepting officials of any governmental unit and persons officially designated to duty with reference to a civil emergency or disaster emergency.

"Disaster" means an occurrence of threat of widespread or severe damage, injury or less of life or property resulting from any natural or manmade cause, including but not limited to fire, flood, earthquake, wind, storm, oil spill or other water contamination requiring emergency action to avert danger of damage, epidemic, air contamination, blight, drought, infestation, explosion, riot or hostile military or paramilitary action. "Disaster" includes but is not limited to all occurrences and threats thereof which are contemplated by the concept of "Emergency services, and disaster operations."

"Emergency Services" means the preparation for and the carrying out of such functions other than functions for which military forces are primarily responsible, as may be necessary or proper to prevent, minimize, repair and alleviate injury and damage resulting from disasters caused by fire, flood, earthquake or other manmade or natural causes. These functions include, without limitation, fire fighting services, police services, medical and health services, rescue, engineering, air raid warning services, communications, radiological, chemical and other special weapons defense, evacuation of persons from stricken areas, emergency assigned functions of plant protection, temporary restoration of public utility services and other functions related to civilian protection, together with all other activities necessary or incidental to the preparation for and carrying out of the foregoing functions.

SEC. 25.2-3 Director/Coordinator. The Director/Coordinator of Normal E.S.D.A. shall be appointed by the Municipal Manager. The Director/Coordinator shall have direct responsibility for the organization, administration, training and operation of the Normal E.S.D.A. subject to the direction and control of the Municipal Manager as provided by statute.
In the event of the absence, resignation, death or inability of the Director/Coordinator to serve in this function, the Municipal Manager or any person designated by him shall serve and act as Director/Coordinator until a new appointment is made. The Director/Coordinator shall prepare a comprehensive plan and program for disaster preparedness, emergency response, utilization of resources and recovery of Normal from any disaster emergency. This comprehensive plan shall be tested, revised and coordinated with the State and Federal government as required.

The Director/Coordinator of Normal E.S.D.A. shall be and he is hereby authorized and directed to prepare, execute and file in the appropriate State office any and all applications necessary for the purpose of obtaining certain federal financial assistance under the Disaster Relief Act (Public Law 288, 93rd Congress) or which may otherwise be available from the President’s Disaster Relief Fund. (Amended 8/21/78)

That the Director/Coordinator is hereby further authorized and directed to provide to the State and to the Federal Disaster Assistance Administration Department of Housing and Urban Development (H.U.D.) for all matters pertaining to such Federal Disaster Assistance the assurances and guarantees enumerated and provided in H.U.D. document No. HUD-490-6-77, a copy of which has been and remains on file and available for public inspection in the office of the Town Clerk of the Town of Normal. (Amended 8/21/78)

SEC. 25.2-4 FUNCTIONS. Normal E.S.D.A. shall perform such functions within the Town as shall be prescribed by the State Emergency Services and Disaster Agency plan and program prepared by the Governor of the State of Illinois, and such orders, rules, and regulations as may be promulgated by the Governor, and in addition shall perform such duties outside the corporate limits as may be required pursuant to any Mutual Aid Agreement with any other political subdivision, municipalities or quasi-municipality entered into as provided by the State E.S.D.A. Act of 1975.

SEC. 25.2-5 SERVICES AS MOBILE SUPPORT TEAM. All or any member of the Town staff may be designated as members of the Mobile Support Team created by the Director of the State E.S.D.A. as provided by law.

The leader of such Mobile Support Team shall be designated by the Director/Coordinator of Normal’s E.S.D.A. organization.

Any member of a Mobile Support Team who is a Town employee or officer while serving on call to do duty by the Governor, or the State Director, shall receive the compensation and have the powers, duties, rights and immunities incident to such employment or office. Any such member who is not a paid officer or employee of the Town, while so serving, shall receive from the State reasonable compensation as provided by law.

SEC. 25.2-6 AGREEMENTS WITH OTHER POLITICAL SUBDIVISIONS. The Director/Coordinator of E.S.D.A. may negotiate Mutual Aid Agreements with other counties or political subdivisions of the state, but no such agreement shall be effective until it has been approved by the President and Board of Trustees and by the State Director of E.S.D.A.
SEC. 25.2-7  COMMUNICATIONS. The Normal Emergency Services and Disaster Agency shall ascertain what means exist for rapid and efficient communications and shall coordinate all available communications resources in times of Disaster Emergencies. The Agency shall consider the desirability of supplementing those communication resources with available State resources or of integrating them into a comprehensive State of State-Federal communications System or Network.

SEC. 25.2-8  EMERGENCY ACTION. If the Governor proclaims that a disaster or emergency exists or in the event of an actual enemy attack upon the United States, it shall be the duty of the Town E.S.D.A. to cooperate fully with the County E.S.D.A., the State E.S.D.A. and with the Governor in the exercise of emergency powers as provided by law.

SEC. 25.2-9  COMPENSATION. Members of the Emergency Services and Disaster Agency who are paid employees or officers of the Town, if called for training by the State Director of E.S.D.A., shall receive for the time spent in such training the same rate of pay as is attached to the position held; members who are not such Town employees or officers shall receive for such training time such compensation as may be established by the Town Council.

SEC. 25.2-10  REIMBURSEMENT BY STATE. The State Treasurer may receive and allocate to the appropriate fund any reimbursement by the State to the Town for expenses incident to training members of the E.S.D.A. prescribed by the State Director of E.S.D.A., compensation for services and expenses of members of the mobile support team while serving outside Normal, and any other reimbursement made by the State incident to E.S.D.A. activities, as provided by law.

SEC. 25.2-11  PURCHASES AND EXPENDITURES. The Director/Coordinator of E.S.D.A. is authorized to make purchases or enter into contracts necessary to place the Town in a position to combat effectively any disaster resulting from the explosion of any nuclear or other bomb or missile and to protect public health and safety, protect property and provide emergency assistance to victims in the case of any disaster. Said purchases or entry into contracts can be done upon the approval of the President and Board of Trustees acting as the Corporate Authority of the Town of Normal.

In the event of enemy-caused, man-made or other natural disaster, the Town Director/Coordinator of E.S.D.A. is authorized on behalf of the Town to procure such services, supplies, equipment or material as may be necessary for such purposes in view of the exigency without regard to the statutory procedures or formalities normally prescribed by law pertaining to Town contract or obligations. As authorized by “The State E.S.D.A. Act of 1975”, provided that if the President and Board of Trustees of the Town is meeting at the time of such disaster, he shall act subject to the directions and restrictions imposed by that body.

SEC. 25.2-12  LOCAL DISASTER EMERGENCY AND CIVIL EMERGENCY.

A. Whenever a local disaster or civil emergency as defined in SEC. 25.2-2 of this code exists, the Mayor shall declare its existence by means of a written declaration setting forth the facts which constitute the emergency and shall perform the duties and obligations of Mayor prescribed in this Division. In the absence of the Mayor, the
President pro tem if one has been appointed, or if the Mayor and President pro tem are both unable to perform the duties of Mayor prescribed in this Division through either absence from the Town or physical or mental disability for such a length of time or of such severity as would reasonably require someone other than the Mayor or President pro tem to perform the duties of Mayor prescribed in this Division, then the member of the Board of Trustees, present and physically and mentally able to perform the duties of Mayor prescribed in this Division, with the longest length of time of continuous service as a member of the Board of Trustees immediately preceding the existence of such civil emergency, shall declare its existence by means of a written declaration setting forth the facts which constitute the emergency and shall otherwise perform the duties and obligations of the Mayor prescribed in this Division until the Mayor, President pro tem or more senior member of the Board of Trustees returns to the community or becomes physically or mentally able to discharge the duties of Mayor prescribed in this Division at which time such person shall assume those duties and responsibilities.

B. Curfew - After proclamation of a local disaster or civil emergency by the Mayor, he may order a general curfew applicable to such geographical areas of the Town or to the Town as a whole, as he deems advisable, and applicable during such hours of the day or night as he deems necessary in the interest of the public safety and welfare.

C. Other Prohibitions - After the proclamation of local disaster or civil emergency, the Mayor of the Town of Normal may also, in the interest of public safety and welfare, make any or all of the following orders:

1. Order the discontinuance of selling, distributing or giving away gasoline or other liquid flammable or combustible products in any container other than a gasoline tank properly affixed to a motor vehicle.

2. Order the discontinuance of selling, distributing, dispensing or giving away of any firearms or ammunition of any character whatsoever.

3. Issue such other orders as are immediately necessary for the protection of life and property.

4. Prohibiting the selling at retail of alcoholic liquor.

D. Effective Period - The proclamation herein authorized shall be effective for a period of forty-eight (48) hours unless sooner terminated by a proclamation of the Mayor indicating that the local disaster or civil emergency no longer exists. The Mayor shall have the power to reproclaim the existence of a local disaster or civil emergency at the end of each 48 hour period during the time the said emergency exists. The Mayor may make no more than two consecutive proclamations after the initial proclamation without the consent of the Town Council in regular or special session so convened.
E. Public Notice - Upon issuing the proclamation herein authorized, the Chief of Police shall notify local news media, and shall cause three copies of the proclamation declaring the existence of the emergency to be posted at the following places within the Town of Normal: the City Hall, the Normal Public Library and the Post Office.

F. The effect of a declaration of a local disaster or civil emergency is to activate the response and recovery aspects of any and all applicable local or inter-jurisdictional disaster emergency plans and authorize the furnishing of aid and assistance thereunder.

SEC. 25.2-13 OATH. Every person appointed to serve in any capacity in the Town E.S.D.A. organization shall, before entering upon his duties, subscribe the following oath, which shall be filed with the Director/Coordinator:

"I, _______________________________, do solemnly swear (or affirm) that I will support and defend and bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of Illinois and the territory, institutions, and facilities thereof, both public and private, against all enemies, foreign and domestic; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter. And I do further swear (or affirm) that I do not advocate, nor am I nor have I been a member of a political party or organization that advocates the overthrow of the government of the United States or of this State by force or violence; that during such time as I am affiliated with the Normal Emergency Services and Disaster Agency, I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of this State by force or violence."

SEC. 25.2-14 OFFICE. The Municipal Manager is authorized to designate space in a city building or elsewhere as may be approved by the President and Board of Trustees of the Town for the McLean County Emergency Services and Disaster Agency as its office.

SEC. 25.2-15 APPROPRIATION-LEVY OF TAXES. The President and Board of Trustees of the Town may make appropriation for E.S.D.A. purposes in the manner provided by law, and may levy an additional tax for E.S.D.A. purposes only, a tax not to exceed $.05 per $100.00 of assessed value of all taxable property in addition to all other taxes, as provided by "The State E.S.D.A. Act of 1975". However that amount collectible under such levy shall in no event exceed .25 per capita.

(Entire Division 2 of Chapter 25 amended by Ord. No. 1518, 7/19/76)

SEC. 25.2-16 FINANCIAL RESPONSIBILITY FOR ALLEVIATING EMERGENCY SITUATIONS.

A. Definitions. The following words and phrases when used in this Division shall have the meaning given to them in this Section, unless the context clearly indicates otherwise.
Emergency Situation - Any situation causing or threatening immediate physical injury or damage to person or property, the alleviation of which requires the procurement of goods or services by the Town of Normal from sources other than the Town of Normal.

Person - Person means any individual, partnership, corporation, joint stock association, or the State of Illinois or any subdivision thereof; and includes any trustee, receiver, assignee, or personal representative thereof.

B. Alleviation of Emergency Situation - Financial Responsibility. Whenever any employee of the Town of Normal, in response to a call, encounters an emergency situation, said employee is authorized by means of procedure determined by the City Manager, to procure appropriate goods or services to alleviate said emergency. The Town of Normal shall be entitled to recover from any person causing or contributing to the causing of said emergency, all or any equitable portion of the cost of said goods and/or services procured by the Town.

(Added 1/16/84)(SEC. 25.2-16 RE-CODIFIED BY ORDINANCE NO. 3326, 7/16/84)
DIVISION 3 - LAND ANNEXATION

SEC. 25.3-1 PROHIBITION. No land shall be annexed to the Town of Normal except upon the following terms and conditions.

SEC. 25.3-2 REQUIREMENT. That such persons as are authorized by laws to petition this municipality for annexation shall, within thirty (30) days subsequent to the allowance of any petition for annexation, file a petition for annexation to the Bloomington and Normal Sanitary District and the Bloomington-Normal Airport Authority.

SEC. 25.3-3 INVALIDATING ANNEXATION. Failure upon such person's part to file said petitions and obtain annexation to the other two agencies referred to herein shall be grounds for the Town Council to revoke the annexation of any such property by ordinance and without notice to the property owner.

SEC. 25.3-4 DISCONNECTION. A petition for disconnection shall be subject to the same conditions as a petition for annexation.

SEC. 25.3-5 COMPLIANCE WITH OTHER PROVISIONS. A Petition for Annexation or for disconnection filed with this municipality shall in all other respects comply with the code of said Town of Normal and with the Statutes of the State of Illinois in such cases made and provided.

SEC. 25.3-6 COPIES OF PLAT. A petition for annexation or disconnection shall be accompanied by two mylar drawings drawing and thirty (30) copies of the area to be annexed or disconnected, drawn clearly and legibly by a registered Illinois Land Surveyor or Registered Professional Engineer. (Added 6/15/81)(Amended 6/6/83)(ENTIRE DIVISION RE-CODIFIED BY ORDINANCE NO. 3326, 7/16/84)(Amended 2/20/95 by Ord. No. 4288)

SEC. 25.3-7 ANNEXATION APPLICATION FEES. All petitions for annexation shall be filed in the office of the Town Clerk and be accompanied by a fee receipt reflecting payment to the Town Treasurer of the appropriate fee as set forth in Division 16 of this chapter. (Amended 2/16/08 by Ord. No. 5236)
DIVISION 4 - STATE OFFICIALS AND EMPLOYEES ETHICS ACT

SECTION 25.4-1. The regulations of Sections 5-15 (5 ILCS 430/5-15) and Article 10 (5 ILCS 430/10-10 through 10-40) of the State Officials and Employees Ethics Act, 5 ILCS 430/1-1 et seq., (hereinafter referred to as the “Act” in this Section) are hereby adopted by reference and made applicable to the officers and employees of the Town to the extent required by 5 ILCS 430/70-5.

SECTION 25.4-2. The solicitation or acceptance of gifts prohibited to be solicited or accepted under the Act, by any officer or any employee of the Town, is hereby prohibited.

SECTION 25.4-3. The offering or making of gifts prohibited to be offered or made to an officer or employee of the Town under the Act, is hereby prohibited.

SECTION 25.4-4. The participation in political activities prohibited under the Act, by any officer or employee of the Town, is hereby prohibited.

SECTION 25.4-5. For purposes of this Section, the terms “officer” and “employee” shall be defined as set forth in 5 ILCS 430/70-5(c).

SECTION 25.4-6. The penalties for violations of this Section shall be the same as those penalties set forth in 5 ILCS 430/50-5 for similar violations of the Act.

SECTION 25.4-7. This Section does not repeal or otherwise amend or modify any existing ordinances or policies which regulate the conduct of Town officers and employees. To the extent that any such existing ordinances or policies are less restrictive than this Section, however, the provisions of this Section shall prevail in accordance with the provisions of 5 ILCS 430/70-5(a).

SECTION 25.4-8. Any amendment to the Act that becomes effective after the effective date of this Section shall be incorporated into this Section by reference and shall be applicable to the solicitation, acceptance, offering and making of gifts and to prohibited political activities. However, any amendment that makes its provisions optional for adoption by municipalities shall not be incorporated into this Section by reference without formal action by the corporate authorities of the Town.

SECTION 25.4-9. If the Illinois Supreme Court declares the Act unconstitutional in its entirety, then this Section shall be repealed as of the date that the Illinois Supreme Court’s decision becomes final and not subject to any further appeals or rehearings. This Section shall be deemed repealed without further action by the Corporate Authorities of the Town if the Act is found unconstitutional by the Illinois Supreme Court.
SECTION 25.4-10. If the Illinois Supreme Court declares part of the Act unconstitutional but upholds the constitutionality of the remainder of the Act, or does not address the remainder of the Act, then the remainder of the Act as adopted by this Section shall remain in full force and effect; however, that part of this Section relating to the part of the Act found unconstitutional shall be deemed repealed without further action by the Corporate Authorities of the Town.

ENTIRE DIVISION 4 OF CHAPTER 25 AMENDED 5/3/04 BY ORD. NO. 4944
DIVISION 5 – ADOPTION OF PROCEDURES FOR REMOTE PARTICIPATION

Sec. 25.5-1. DEFINITION OF MEETING. The term “meeting” as applied to any Town of Normal public body as defined in the Illinois Open Meetings Act shall be defined to mean “Any gathering, whether in person or by video or audio conference, telephone calls, electronic means (such as, without limitation, electronic mail, electronic chat and instant messaging), or other means of contemporary interactive communication, of a majority of a quorum of the members of a public body held for the purpose of discussing public business” or such other definition as shall be contained within the Illinois Open Meetings Act as amended from time to time.

Sec. 25.5-2. REMOTE PARTICIPATION POLICY. Any member of a Town of Normal public body may attend and participate in any meeting of such public body as defined in the Open Meetings Act from a remote location via telephone, video or internet connection provided that such attendance and participation is in compliance with the Remote Participation Policy set forth in this Division and any applicable laws.

A. Policy Statement. It is the policy of the Town of Normal that a member of any group associated with this unit of government which is subject to the provisions of the Open Meetings Act (Covered Group) may attend and participate in any open or closed meeting of that Covered Group from a remote location via telephone, video or internet connection, provided that such attendance and participation is in compliance with this policy and any other applicable laws.

B. Prerequisites. A member of the Covered Group of the Town of Normal shall be provided the opportunity to attend an open and closed meeting or only one of such meetings from a remote location if the member meets the following conditions and a majority of the members present of the Covered Body votes to approve the remote attendance.

(1) the member must notify the recording secretary or clerk of the Covered Body at least 24 hours before the meeting unless advance notice is impractical.

(2) the member must assert one of three reasons described herein why he or she is unable to physically attend the meeting, including either (1) that the member cannot attend because of personal illness or disability; (2) the member cannot attend because of employment purposes or the business of Town of Normal; or (3) the member cannot attend because of a family or other emergency; and

(3) a quorum of the Covered Body must be physically present.
C. Voting Procedures. After roll call, a vote for the Covered Body shall be taken, considering the prerequisites set forth in Section B(2) above, on whether to allow an off-site board member to participate remotely. All of the members physically present are permitted to vote on whether remote participation will be allowed. A vote may be taken to permit remote participation for a stated series of meetings if the same reason applies to each case. Otherwise, a vote must be taken to allow each remote participation.

D. Quorum and Vote Required. A quorum must be established by members physically present at any meeting before it can be considered whether to allow a member to participate in the meeting remotely. A vote of a majority of the members present shall be necessary to decide the issue. For the meeting to continue, there shall always need to be a quorum physically present.

E. Minutes. The member participating remotely shall be considered an off-site participant and counted as present by means of video or audio conference for that meeting if the member is allowed to participate. The meeting minutes of the Town of Normal shall also reflect and state specifically whether each member is physically present, present by video, or present by audio means.

F. Rights of Remote Member. The member permitted to participate remotely will be able to express his or her comments during the meeting and participate in the same capacity as those members physically present, subject to all general meeting guidelines and procedures previously adopted and adhered to. The remote member shall be heard, considered, and counted as to any vote taken. Accordingly, the name of any remote member shall be called during any vote taken, and his or her vote counted and recorded by the Secretary and placed in the minutes for the corresponding meeting. A member participating remotely may leave a meeting and return as in the case of any member, provided the member attending electronically shall announce his or her leaving and returning.

G. Closed Meetings. A quorum of the Town of Normal’s members must be physically present at any closed meeting. Members participating remotely shall otherwise be entitled to participate in closed meetings by video or audio conference as provided above.

H. Costs. A member participating remotely via telephone shall be reimbursed for the cost of the telephone call upon a valid receipt shown. Any other costs associated with remote participation, including video conferencing and other audio and video equipment, must be approved by the Town of Normal.

Entire Division 5 Added 1/16/07 by Ord. No. 5111
DIVISION 6 – GROSS RECEIPTS UTILITY TAX

SEC. 25.6-1. A tax is imposed on all persons engaged in the following occupations or privileges:

A. Persons engaged in the business of transmitting messages by means of electricity, or radio magnetic waves or fiber optics, at the rate of five percent (5%) of the gross receipts from such business originating within the corporate limits of the Town of Normal. (Amended 1/3/95 by Ord. No. 4280)

B. Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Town of Normal, and not for resale, at the rate of five percent (5%) of the gross receipts therefrom.

C. Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the Town of Normal, and not for resale, at the rate of five percent (5%) of the gross receipts therefrom.

SEC. 25.6-2. No tax is imposed by this ordinance with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the constitution and statutes of the United States, be made subject to taxation by this State or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling gas or electricity, or engaged in the business of transmitting messages be subject to taxation under the provisions of this ordinance for such transactions as are or may become subject to taxation under the provisions of the “Municipal Retailer’s Occupation Tax Act” authorized by Section 8-11-1 of the Illinois Municipal Code. No tax is imposed by this Ordinance with respect to any gas or electricity to accounts of the Town of Normal. (Amended 1/19/2016 by Ord. No. 5616)

SEC. 25.6-3. Such tax shall be in addition to the payment of money, or value of products or services furnished to this municipality by the taxpayer as compensation for the use of its streets, alleys or other public places, or installation and maintenance therein, thereon, or thereunder of poles, wires, pipes, or other equipment used in the operation of the taxpayers’ business or for their respective franchise rights.

SEC. 25.6-4. For the purposes of this ordinance, the following definitions shall apply:

A. Gross receipts means the consideration received for the transmission of messages, or for distributing, supplying, furnishing, or selling gas or electricity for use or consumption and not for resale, as the case may be; and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages without any deduction on account of the cost of the service, product, or commodity supplied, the cost of materials used, labor or service cost, or any other expenses whatsoever.
B. Transmitting messages, in addition to the usual and popular meaning of person to person communication, shall include the furnishing, for a consideration, of services or facilities (whether owned or leased), or both, to persons in connection with the transmission of messages where such persons do not, in turn, receive any consideration in connection therewith, but shall not include such furnishing of services or facilities to persons for the transmission of messages to the extent that any such services or facilities for the transmission of messages are furnished for a consideration, by such persons to other persons, for the transmission of messages.

In the case of persons engaged in the business of transmitting messages through the use of mobile equipment, such as cellular phones and paging systems, the gross receipts from the business shall be deemed to originate within the corporate limits of a municipality only if the address to which the bills for the service are sent is within those corporate limits. If, however, that address is not located within a municipality that imposes a tax under this Section, then (i) if the party responsible for the bill is not an individual, the gross receipts from the business shall be deemed to originate within the corporate limits of the municipality where that party's principal place of business in Illinois is located, and (ii) if the party responsible for the bill is an individual, the gross receipts from the business shall be deemed to originate within the corporate limits of the municipality where that party's principal residence in Illinois located. (Amended 1/3/95 by Ord. No. 4280)

C. Person means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation, or political subdivision of this State, or a receiver, trustee, conservator or other representative appointed by order of any court.

SEC. 25.6-5. This ordinance shall take effect after publication, and the tax provided for herein shall be based on the gross receipts, as herein defined actually paid to the taxpayer for services billed on or after the first day of July, 1965.

SEC. 25.6-6. On or before the last day of October, 1965, each taxpayer shall make a return to the City Clerk for the months of July, August, and September, 1965, stating:

1. His name;
2. His principal place of business;
3. His gross receipts during those months upon the basis of which the tax is imposed;
4. Amount of Tax;
5. Such other reasonable and related information as the corporate authorities may require.

On or before the last day of every month thereafter, each taxpayer shall make a like return to the Town Treasurer for a corresponding one month period.
The taxpayer making the return herein provided for shall, at the time of making such return, pay to the City, the amount of tax herein imposed; provided that in connection with any return the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable gross receipts.

SEC. 25.6-7. If it shall appear that an amount of tax has been paid which was not due under the provisions of this ordinance, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this ordinance from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim herefore shall be so credited.

SEC. 25.6-8. No action to recover any amount of tax due under the provisions of this ordinance shall be commenced more than three (3) years after the due date of such amount. The Town Treasurer shall have the authority to audit and otherwise review the financial records of the taxpayer in order to determine compliance with this division. (Amended 7/21/97 by Ord. No. 4459)

SEC. 25.6-9. Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this ordinance is guilty of misdemeanor and, upon conviction thereof, shall be fined not less than One Hundred Dollars ($100.00) nor more than One Thousand Dollars ($1,000.00), and in addition shall be liable in a civil action for the amount of tax due. A separate offense shall be deemed committed on each day during or on which a violation occurs or continues. (Amended 7/21/97 by Ord. No. 4459)

SEC. 25.6-10. Should a court of competent jurisdiction declare any word, sentence, or paragraph of this ordinance to be invalid or unconstitutional, such declaration shall in no way affect the remaining portion of said ordinance.

SEC. 25.6-11. This ordinance shall be in full force and effect from and after its passage, approval, and due publication as provided by law; however, the effective date of the tax herein imposed shall be as above set forth, namely, July 1, 1965.

(ENTIRE DIVISION ADDED BY ORDINANCE NO. 3337, 8/6/84)

SEC. 25.6-12 ENTERPRISE ZONE REFUND. Until January 1, 1999, certified business enterprises described herein shall be entitled to a refund of fifty percent (50%) of a portion of the additional charge imposed by the persons engaged in occupations described in Section 25.6-1 of this Code on the certified business enterprise pursuant to 220 ILCS 5/9-221 State Bar Edition, 1992, as amended. The portion of the additional charge subject to the fifty percent (50%) refund shall be that portion equal to the five percent (5%) municipal gross receipts utility tax imposed by this Division. Any business meeting the following qualifications shall be considered a certified business enterprise eligible for the fifty percent (50%) refund provided herein: (Amended 6/7/93 by Ord. No. 4143)
A. makes investments which cause the creation of a minimum of two hundred (200) full-time equivalent jobs or makes investments which causes the retention of a minimum of two thousand (2,000) full-time jobs; and

B. is located within the Town of Normal enterprise zone as established by Ordinance No. 3364 and any amendment thereto; and

C. is certified by the Town Council and the Illinois Department of Commerce and Community Affairs as complying with the qualifications specified in clauses A and B.

Certified business enterprises shall make application for refund in the manner prescribed by the City Manager.  (ADDED 3/6/89)

SEC. 25.6-13. Coordination with Telecommunications Tax imposed pursuant to Division 14 of this Chapter.  The five per cent (5%) Gross Receipts Utility Tax imposed on persons engaged in the business of transmitting messages by means of electricity or radio magnet waves or fiber optics from such business originating within the corporate limits of the Town of Normal be and the same is hereby declared of no force and effect during such time as the Telecommunications Tax imposed in Division 14 of this Chapter is in full force and effect.  If the Telecommunications Tax imposed in Division 14 of this Chapter pursuant to Section 8-11-17 of the Illinois Municipal Code is repealed or becomes ineffective for any reason, then the five per cent (5%) Gross Receipts Utility Tax on the business of transmitting messages imposed pursuant to this Division 6 of Chapter 25 shall be deemed to be in full force and effect as of the date the Telecommunications Tax enacted pursuant to Section 8-11-17 of the Municipal Code is repealed or becomes ineffective.  Provided, however, that in the event the Gross Receipts Utility Tax on the business of transmitting messages and the Telecommunications Tax authorized pursuant to Section 8-11-17 of the Municipal Code are converted to another tax pursuant to law, then it is the intent of the Normal Town Council that such conversion to such new tax shall be made on the basis of the Telecommunications Tax authorized by Section 8-11-17 of the Illinois Municipal Code.

(SEC. 25.6-13 Added 2/18/02 by Ord. No. 4775)
DIVISION 7 - TAX UPON THE USE AND PRIVILEGE OF RENTING A HOTEL OR MOTEL ROOM

SEC. 25.7-1 DEFINITIONS. For the purpose of this ordinance, whenever any of the following words, terms, or definitions are used herein, they shall have the meaning ascribed to them in this Section:

A. Hotel Room or Motel Room means a room within a structure offered for rental on a daily basis and containing facilities for sleeping. One room offered for rental with or without an adjoining bath shall be considered as a single hotel or motel room. The number of hotel or motel rooms within a suite shall be computed on the basis of those rooms utilized for the purpose of sleeping.

B. Owner means any person having an ownership interest in or conducting the operation of a hotel or motel room or receiving the consideration for the rental of such hotel or motel room.

C. Person means any natural person, trustee, court appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political subdivision, contractor, supplied, vendor, vendee, operator, user or owner, or any officers, agents, employees or other representative, acting either for himself or for any other person in any capacity, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular or plural is included in any circumstance.

SEC. 25.7-2 TAX.

A. There is hereby levied and imposed a tax of 6% (six percent) of the rent charged for the privilege and use of renting a hotel or motel room within the Town of Normal for each twenty-four (24) hour period or any portion thereof for which a daily room charge is made; provided, however, that the tax shall not be levied and imposed upon any person who rents a hotel or motel room for more than thirty (30) consecutive days or to a person who works and lives in the same hotel or motel. (Amended 2/5/96 by Ord. No. 4370 - Eff. 4/1/96)(Amended 3/18/96 by Ord. No. 4377 - Eff. 6/1/96)(Amended 4/1/96 by Ord. No. 4383 - Eff. 5/1/96)(Amended 11/18/02 by Ord. No. 4833 – Eff. 1/1/03)

B. The ultimate incidence of and liability for payment of said tax is to be borne by the person who seeks the privilege of occupying the hotel or motel room, said person hereinafter referred to as "Renter."

C. The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the owner of every hotel or motel to secure said tax from the renter of the motel or hotel room and to pay over to the Town Treasurer or any authorized representative of his office said tax under procedures prescribed by the Town Treasurer, or as otherwise provided in this ordinance.
D. Every person required to collect the tax levied by this ordinance shall secure said tax from the renter at the time he collects the rental payment for the hotel or motel room. Upon the invoice receipt or other statement or memorandum of the rent given to the renter at the time of payment, the amount due under the tax provided in this ordinance shall be stated separately on said documents.

SEC. 25.7-3 BOOKS AND RECORDS. The Town Treasurer, or his authorized representative, may enter the premises of any hotel or motel for inspection and examination of records in order to effectuate the proper administration of this ordinance, and to assure the enforcement of the collection of the tax imposed. It shall be unlawful for any person to prevent, hinder, or interfere with the Town Treasurer or his authorized deputy or representative in the discharge of his duties in the performance of this ordinance. It shall be the duty of every owner to keep accurate and complete books and records to which the Town Treasurer, or his authorized representative, shall at all times have full access, which records shall include a daily sheet showing: (1) the number of hotel or motel rooms rented during the twenty-four (24) hour period, including multiple rentals of the same hotel or motel room where such shall occur, and (2) the actual hotel or motel tax receipts collected for the date in question.

SEC. 25.7-4 TRANSMITTAL OF TAX REVENUE.

A. The owner or owners of each hotel or motel room within the Town of Normal shall file tax returns showing tax receipts received with respect to each hotel and motel room during each one (1) calendar month period commencing on and including September 1, and for each successive calendar month period thereafter prescribed by the Town Treasurer. The returns shall be due on or before the last day of the calendar month succeeding the end of the monthly filing period and the returns shall indicate for what period the return is to be filed; i.e., return for September tax receipts due on or before the last day of October.

B. The first taxing period for the purpose of this Ordinance shall commence on September 1, 1984, and the tax return payment for such period shall be due on or before the last day of October, 1984. Thereafter, reporting period and taxes shall be paid in accordance with the provisions of this Ordinance. At the time of filing said tax returns, the owner shall pay to the Town Treasurer all taxes due for the period to which the tax return applies.

C. If for any reason any tax is not paid when due, interest and penalties shall apply as set forth in Division 13 of this Chapter. (Amended 3/18/2013 by Ord. No. 5487)

SEC. 25.7-5 COLLECTION. Whenever any person shall fail to pay any tax as herein provided, the Corporation Counsel shall, upon the request of the City Manager, bring or cause to be brought an action to enforce the payment of said tax on behalf of the City in any Court of competent jurisdiction.
SEC. 25.7-6 PROCEEDS OF TAX AND FINES. All proceeds resulting from the imposition of the tax under this ordinance, including penalties, shall be transferred to the Town General Fund to be retained until lawfully appropriated and expended by ordinance by the Board of Trustees for the Town of Normal.

SEC. 25.7-7 PENALTIES. Any person found willfully guilty of failing to pay, collect, report, and transmit said hotel or motel tax to the Town Treasurer in accordance with the terms of this Ordinance shall, except when otherwise specifically provided, upon conviction thereof be punished by a fine of not less than Two Hundred Dollars ($200.00) nor more than Three Hundred Dollars ($300.00) for the first offense, and not less than Three Hundred Dollars ($300.00) nor more than Five Hundred Dollars ($500.00) for the second and each subsequent offense in any one hundred eighty (180) day period; provided, however, that all actions seeking the imposition of fines only shall be filed as quasi criminal actions subject to the provisions of the Illinois Code of Civil Procedure (735 ILCS 5/1 et seq.). (Amended 3/18/2013 by Ord. No. 5487)

SEC. 25.7-8 SEPARABILITY. If any provision of this ordinance, or the application thereof to any person or circumstances, is held invalid, the remainder of this ordinance and the application of such provisions to other persons or circumstances shall not be affected thereby. (ENTIRE DIVISION 7 ADDED BY ORDINANCE NO. 3340, 8/6/84)
DIVISION 7.5 – SHORT TERM RENTAL TAX LAW

SEC. 25.7.5-5 DEFINITIONS. As used in this Division 7.5:

A. **Director** means the Finance Director of the Town of Normal.

B. **Dwelling Unit** means a building designed or used principally for residential occupancy, including, without limitation, single-family dwellings, two-family dwellings, and multiple-family dwellings.

C. **Finance Department** means the Finance Department of the Town of Normal.

D. **Gross Rental Charge** means the total consideration paid for the rental of a Short-Term Residential Unit.

E. **Guest** means any person who pays a Gross Rental Charge.

F. **Intermediary** means an organization that rents a Short-Term Residential Rental Unit and collects the Gross Rental Charge for that rental from a Guest via the Internet or other digital means.

G. **Operator** means any person who owns or operates a Short-Term Residential Rental Unit.

H. **Short-Term Rental Tax** means the tax imposed under Section 25.7.5-10.

I. **Short-Term Residential Rental Unit** means all or part of a Dwelling Unit within the Town that is rented to individuals or families who occupy overnight accommodations for a period of less than 30 days.

SEC. 25.7.5-10 TAX IMPOSED.

A. A tax is imposed on the privilege of renting a Short-Term Residential Rental Unit within the Town of Normal. The tax is imposed at a rate of 6% of the Gross Rental Charge.

B. The tax imposed under this Section is in addition to any and all other taxes and charges.

C. The Guest bears the liability for the payment of the tax. Each Intermediary or Operator is required to collect the tax from the guest and remit it as set forth under this Division 7.5.

D. The tax under this Section is imposed on and after April 1, 2019.
SEC. 25.7.5-15 COLLECTION BY INTERMEDIARY.

A. Unless otherwise provided by law, each Intermediary that collects a Gross Rental Charge for a Short-Term Rental from a Guest shall collect and account for the Short-Term Rental Tax at the time that the Gross Rental Charge is paid.

B. Any Intermediary who collects the Short-Term Rental Tax shall do as a trustee for and on account of the Town of Normal.

SEC. 25.7.5-20 COLLECTION BY OPERATOR.

A. For any Short-Term Rental, if the Short-Term Rental Tax is not collected by an Intermediary under Section 25.7.5-15, then the Operator has the duty to collect and account for the Short-Term Rental Tax at the time of the Short-Term Rental.

B. Any Operator who collects the Short-Term Rental Tax shall do as a Trustee for and on account of the Town of Normal.

SEC. 25.7.5-25 TRANSMITTAL OF TAX.

A. All Short-Term Rental Tax collected by an Intermediary or Operator in any month must be paid over to the Finance Department by the 25th day of the following month.

B. All payments under this Section must be remitted in the form and manner as required by the Director.

SEC. 25.7.5-30 RECORDKEEPING; INSPECTION OF RECORDS.

A. Each Intermediary and Operator has a duty to maintain complete and accurate books, records, and accounts showing the Gross Rental Charges and Short-Term Rental Tax collected from Guests.

B. The books, records, and accounts under this Section must be available in the Town for examination and for audit by the Town. Any examination by the Town may be made only after reasonable notice and may be made only during customary business hours.

SEC. 25.7.5-35 PROCEEDS. All proceeds resulting from the imposition of the tax under this ordinance, including penalties, shall be transferred to the Town General Fund to be retained until lawfully appropriated and expended by ordinance by the Board of Trustees for the Town of Normal.
SEC. 25.7.5-40 PENALTIES.

A. If, for any reason, any tax imposed by this Division 7.5 is not paid or remitted when due, then interest and penalties apply as set forth in Division 13 of this Chapter.

B. The Corporation Counsel may bring any appropriate legal action to enforce the provisions of the Division 25.7.5.

(Entire Division 25.7.5 Added 11/19/18 by Ordinance No. 5756)
DIVISION 8

HOME RULE GAS USE TAX

SEC. 25.8-1 TITLE. This Division shall be known and may be cited as the "Normal Gas Use Tax Ordinance." The tax shall be known as the "Normal Gas Use Tax" and is imposed in addition to all other taxes imposed by the Town of Normal, the State of Illinois or any other municipal corporation or political Subdivision of the State of Illinois.

SEC. 25.8-2 DEFINITIONS. When any of the following words or terms are used in this section, it shall have the meaning ascribed to it in this section:

A. Normal Occupation Tax means the tax imposed by SEC. 25.6-1 et.seq of this Code on persons engaged in the business of distributing, supplying, furnishing or selling gas.

B. Town means Town of Normal, Illinois.

C. Department or Department of Revenue means the Department of Finance of the Town.

D. Director or Director of Finance means the Director of Finance of the Town.

E. Person means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.

F. Public utility means a public utility as defined in Section 3-105 of the Public Utilities Act.


H. Retail purchaser means any person who purchases gas in a sale at retail.

I. Sale at retail means any sale by a retailer to a person for use or consumption, and not for resale. For this purpose, the term retailer means any person engaged in the business of distribution, supplying, furnishing or selling gas.

SEC. 25.8-3 TAX IMPOSED

A. Except as otherwise provided by this Section, a tax is imposed on the privilege of using or consuming in the Town gas that is purchased in a sale at retail. The tax shall be at the rate of 3.8¢ per therm. (Amended 4/7/08 by Ord. No. 5187, Effective 9/1/08)
B. The ultimate incidence of and liability for payment of the tax is on the retail purchaser, and nothing in this Division shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting gas.

C. The retail purchaser shall pay the tax, measured by therms of gas delivered to the retail purchase's premises, (1) to the public utility designated to collect the tax pursuant to Section 25.8-5 of this Code on or before the payment due date of the public utility's bill first reflecting the tax, or (2) directly to the Department on or before the 15th day of the second month following the month in which the gas is delivered to the retail purchaser if no public utility has been designated to collect the tax pursuant to Section 25.8-5 or if the gas is delivered by a person other than a public utility so designated.

D. The tax shall not apply to the use or consumption of gas by, (1) a person purchasing the gas for use in operating or propelling a vehicle, or vehicle fuel, as that term is defined by this Code or (2) a public utility engaged in the business of distributing gas. (Amended 4/6/98 by Ord. No. 4501)

E. To prevent multiple taxation, the use of gas in the Town by a retail purchaser properly subject to a tax imposed by any state or by the Town or any other municipality with respect to the sale at retail of such gas, whether such tax is imposed (1) upon the retail purchaser or (2) upon the seller and separately charge to the retail purchaser by the seller, shall be exempt from the tax imposed by this Division. For purposes of this Subsection only, any charge imposed on a retail purchaser pursuant to Section 9-221 or Section 9-222 of the Public Utilities Act with respect to a sale at retail shall be treated as a tax properly imposed on the retail purchaser by the State of Illinois or by this Town or other municipality.

F. A purchaser who purchases gas for resale and therefore does not pay the tax imposed by this Division with respect to the use or consumption of the gas, but who later uses or consumes part or all of the gas, shall pay the tax directly to the Department on or before the 15th day of the second month following the month in which the gas is used or consumed.

G. Nothing in this Division shall be construed to impose a tax upon any person, business or activity which, under the Constitutions of the United States or State of Illinois, may not be made the subject of taxation by the Town.

H. The tax shall apply to a gas for which the delivery to the customer is billed by a public utility after May 31, 1998.

SEC. 25.8-4 COMPLEMENTARY RELATION TO NORMAL OCCUPATION TAX. Not withstanding any other provision of this Division, the tax shall not apply to the use or consumption of gas if the gross receipts from the sale of the gas would not be taxable under the Normal Occupation Tax despite all elements of the sale occurring in the Town.
SEC. 25.8-5 COLLECTION OF TAX.

A. The Director is authorized to enter into a contract for collection of the tax imposed by this Division with any public utility providing gas service in the Town. The contract shall include and substantially conform with the following provisions: (1) the public utility will collect the tax with respect to gas delivered by it to its customers as an independent contractor; (2) the public utility will remit collected taxes to the Department no more often than once each month; (3) the public utility will be entitled to withhold from tax collections a service fee equal to 3% of the amounts collected and timely remitted to the Department; (4) the public utility will treat partial payments received from a customer as payments made pro rata for each item or charge billed to the customer, including the tax imposed by this Section; (5) the obligation of the public utility to collect and remit the tax shall not apply to gas billed by the public utility to a retail purchaser prior to a date two months subsequent to the execution of such contract; (6) the public utility shall not be liable to the Town for any tax not actually collected from a retail purchaser; and (7) such additional terms as the parties may agree upon.

B. A public utility designated to collect the tax imposed by this Division from its customers shall bill each customer for the tax on all gas delivered to the customer unless (1) the customer's use or consumption is exempt from the tax pursuant to Subsection 25.8-3(E) of this Code because the customer's purchase of the gas is subject to a charge authorized by Section 9-221 or 9-222 of the Public Utilities Act, or (2) the public utility has received a written certificate issued by the Town authorizing the public utility not to collect tax on deliveries to the customers.

SEC. 25.8-6 BOOKS AND RECORDS.

A. Every taxpayer shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that gave rise, or may have given rise, to any tax liability or exemption under this chapter. All such books and records shall be kept in the English language and, at all times during business hours of the day, shall be subject to and available for inspection by the Department.

B. Every person that delivers customer-owned gas within the corporate limits of the Town shall furnish to the Department, upon the department's request, the names, addresses and therms delivered with respect to such deliveries.

SEC. 25.8-7 RULES AND REGULATIONS. The Director is authorized to adopt, promulgate and enforce reasonable rules and regulations pertaining to the administration and enforcement of this Chapter.
SEC. 25.8-8 PENALTY PROVISION. Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with any of the provisions of this Division or failing to remit the tax owed shall upon conviction thereof be punished by a fine of not less than $50.00 nor more than $10,000.00 or five times the amount of tax imposed, whichever is greater. A separate and distinct offense shall be regarded as committed each day upon which said person shall continue any such violation or permit any such violation to exist after notification thereof. (Subsection Added 4/6/98 by Ord. No. 4501)

(ENTIRE DIVISION 8 OF CHAPTER 25 ADDED MARCH 16, 1998 BY ORD. NO. 4500)
DIVISION 9

HOME RULE MUNICIPAL RETAILER AND SERVICE OCCUPATION TAX

SEC. 25.9-1 Imposition of Tax.

A. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in this municipality. Before January 1, 2016, the tax under this Subsection A is imposed at the rate of 1.5% of the gross receipts from such sales made in the course of such business. On and after January 1, 2016, the tax imposed under this Subsection (A) is 2.5% of the gross receipts from such sales made in the course of such business. The tax under this Subsection (A) does not apply to (i) the sale of an item of tangible personal property titled or registered with an agency of this State’s government or (ii) food for human consumption which 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. This tax is imposed in accordance with Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1).

B. A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service. Before January 1, 2016, the tax imposed under this Subsection (B) at the rate of 1.5% of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. On and after January 1, 2016, the tax imposed under this Subsection (B) is 2.5% of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. The tax under this Subsection (B) Does not apply to the sale of food for human consumption which 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. This tax is imposed in accordance with Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5). (Amended 6/7/93 by Ord. No. 4143) (Amended 9/8/2015 by Ord. No. 5596)

SEC. 25.9-2. 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.
SEC. 25.9-3 Disposition of Certain Proceeds. The Town shall distribute 10% of the net proceeds from the 2.5% rate under SEC. 25.9-1 to the County of McLean for purposes of mental health and public safety in accordance with an intergovernmental agreement to be entered into between the Town of Normal, the City of Bloomington, and the County of McLean. For the purposes of this Section, “net proceeds” means the amount of the tax collected under SEC. 25.9-1 and remitted to the Town by the Department of Revenue. (Added 9/8/2015 by Ord. No. 5596)

Section 25.9-4 deleted 2/21/94 by Ord. No. 4211.

Entire Division 9 was amended 9/18/95 by Ord. No. 4333, effective January 1, 1996.

Entire Division 9 was amended 3/5/01 by Ord. No. 4715, effective July 1, 2001.

Entire Division 9 was amended 2/1/10 by Ord. No. 5325, effective July 1, 2010.
DIVISION 10

TOWN OF NORMAL USE TAX

SEC. 25.10-1 NATURE OF TAX. This Division shall be known and may be cited as the Town of Normal Use Tax. The tax herein imposed is in addition to all other taxes imposed by the Town of Normal, the State of Illinois, or any other municipal corporation or political subdivision thereof.

SEC. 25.10-2 DEFINITIONS. For the purposes of this Division, when any of the following words or terms are used herein, they shall have the meaning or construction ascribed to them in this Section.

A. **Department** means the Finance Department of the Town of Normal.

B. **Director** means the Director of Finance of the Town of Normal.

C. **Gross Receipts** from the sales of tangible personal property at retail means the total selling price or the amount of such sales, as hereinafter defined. In the case of charge and time sales, the amount thereof shall be included only as and when payments are received by the seller. Receipts or other consideration derived by a seller from the sale, transfer or assignment of accounts receivable to a wholly owned subsidiary will not be deemed payments prior to the time the purchaser makes payment of such accounts.

D. **Like kind and character** shall be liberally construed (including but not limited to any form of motor vehicle for any other form of motor vehicle, or any kind of farm or agricultural implement for any other kind of farm or agricultural implement), while not including a kind of item which, if sold at retail by that retailer, would be exempt from tax hereunder as an isolated or occasional sale.

E. **Person** means any natural individual, firm, society, foundation, institution, partnership, association, joint stock company, joint adventure, public or private corporation, or a receiver, executor, trustee, conservator or other representative appointed by order of any court.

F. **Purchaser** means any person who, through a sale at retail, acquires the ownership of or title to tangible personal property for a valuable consideration, or in whose name the tangible personal property is registered.

G. **Purchase at retail** means the acquisition of the ownership of or title to tangible personal property through a sale at retail.

H. **Receipts** from sales of tangible personal property at retail with respect to any period of time means the aggregate selling price, as herein defined, received by seller during such period of time. In the case of charge and time sales, receipts include consideration only as and when payments are received by the seller.
I. Retailer means every person engaged in the business of making sales at retail as defined in this Section.

A person who is engaged in the business of leasing or renting motor vehicles to others and who, in connection with such business sells any used motor vehicle to a purchaser for his use and not for the purpose of resale, is a retailer to the extent of the value of the vehicle sold. For the purpose of this Section, "motor vehicle" has the meaning prescribed in Section 1.157 of the Illinois Vehicle Code, as now or hereafter amended (nothing provided herein shall affect liability incurred under this Division because of the sale at retail of such motor vehicle to a lessor.)

J. Retailer maintaining a place of business in the Town, or any like term, shall mean and include any retailer:

1. having or maintaining within the Town, directly or by a subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within the Town under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or whether such retailer or subsidiary is licensed to do business in the Town, or

2. engaging in soliciting orders within the Town from users by means of catalogues or other advertising, whether such orders are received or accepted within or without the Town.

K. Sale at retail means any transfer of the ownership of or title to tangible personal property to a purchaser, for the purposes of use or consumption. Sale at Retail includes any transfer made for resale unless made in compliance with Section 25.10-7 of this Division.

Transactions whereby the possession of the property is transferred but the seller retains the title as security for payment of the selling price shall be deemed to be sales.

Sale at retail shall be construed to include any transfer of the ownership of or title to tangible personal property to a purchaser, for use or consumption by any other person to whom such purchaser may transfer the tangible personal property without a valuable consideration.
A person whose activities are organized and conducted primarily as a not-for-profit service enterprise, and who engages in selling tangible personal property at retail (whether to the public or merely to members and their guests) is engaged in the business of selling tangible personal property at retail with respect to such transactions, excepting only a person organized and operated exclusively for charitable, religious or educational purposes either (1) to the extent of sales by such person to its members, students, patients or inmates of tangible personal property to be used primarily for the purposes of such person, or (2) to the extent of sales by such person of tangible personal property which is not sold or offered for sale by persons organized for profit.

The isolated or occasional sale of tangible personal property at retail by a person who does not hold himself out as being engaged (or who does not habitually engage) in selling such tangible personal property at retail does not constitute engaging in a business of selling such tangible personal property at retail within the meaning of this Division; provided that any person who is engaged in a business which is not subject to the tax imposed by this Division because of involving the sale of or a contract to sell real estate or a construction contract to improve real estate, but who, in the course of conducting such business, transfers tangible personal property to users or consumers in the finished form in which it was purchased, and which does not become real estate, under any provision of a construction contract or real estate sale or real estate sales agreement entered into with some other person arising out of or because of such nontaxable business, is engaged in the business of selling tangible personal property at retail to the extent of the value of the tangible personal property so transferred. If, in such a transaction, a separate charge is made for the tangible personal property so transferred, the value of such property, for the purpose of this Division, shall be the amount so separately charged, but not less than the fair market value of such property.

A person who holds himself or herself out as being engaged (or who habitually engages) in selling tangible personal property at retail is a person engaged in the business of selling tangible personal property at retail hereunder with respect to such sales (and not primarily in a service occupation) notwithstanding the fact that such person designs and produces such tangible personal property on special order for the purchaser and in such a way as to render the property of value only to such purchaser.

L. **Selling price** means the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property, other than as hereinafter provided, and services, but not including the value of or credit given for traded-in tangible personal property where the item that is traded-in is of like kind and character as that which is being sold, and shall be determined without any deduction on account of the cost of the property sold, the cost of materials used, labor or service cost or any other expense whatsoever, but shall not include charges that are added to the price by the seller on account of the seller's duty to collect, from the purchaser, the tax imposed upon the purchaser under this Division or on account of a tax liability imposed upon the seller or the purchaser under any other ordinance of the Town or of any other unit of local government or under any law of the State of Illinois upon or in connection with such sale, purchase or use.
M. **Tangible Personal Property** means any item of tangible personal property which is titled or registered with an agency of the State of Illinois. Tangible Personal Property means items which are titled or registered with the State are motor vehicles, aircraft, motorboats, sailboats exceeding 12 feet in length, snowmobiles, and implements of husbandry and special mobile equipment for which the owner decides to apply for an optional title. For the purposes of this Division:

1. The term "motor vehicle" includes passenger cars, trucks, buses, motorcycles and any kind of vehicle which is required to be titled under the Illinois Vehicle Code (625 ILCS 5/1-146), (including house trailers for which a display certificate of title is required). (Amended 6/7/93 by Ord. No. 4143)

2. The term "implement of husbandry" means every vehicle designed and adopted exclusively for agricultural, horticultural, or livestock raising operations, including farm wagons, wagon trailers or like vehicles used in connection therewith, or for lifting or carrying an implement of husbandry provided that no farm wagon, wagon trailer or like vehicle having a capacity of more than 400 bushels or a gross weight of more than 36,000 pounds, shall be included hereunder (625 ILCS 5/1-130). (Amended 6/7/93 by Ord. No. 4143)

3. The term "special mobile equipment" means every vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved over a highway, including but not limited to: Ditch digging apparatus, well boring apparatus and road construction and maintenance machinery such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck tractors, ditches, leveling graders, finishing machines, motor graders, road rollers, scarifiers, earth moving carryalls and scrapers, power shovels and drag lines, and self-propelled cranes and earth moving equipment. The term does not include house trailers, dump trucks, truck mounted transit mixers, cranes or shovels, or other vehicles designed for the transportation of persons or property to which machinery has been attached (625 ILCS 5/1-191). (Amended 6/7/93 by Ord. No. 4143)

N. **Tax collector** means a "retailer" maintaining a place of business in the Town or a retailer authorized by the Department to collect the tax herein imposed pursuant to Section 25.10-3 hereof.

O. **Town** means the Town of Normal, Illinois.

P. **Use** means the exercise by any person of any right or power over tangible personal property incident to the ownership of that property, except that it does not include the sale of such property in any form as tangible personal property in the regular course of business to the extent that such property is not first subjected to a use for which it was purchased, and does not include the use of such property by its owner for demonstration purposes.
Use does not mean the interim use of tangible personal property by a retailer before he sells such tangible personal property and does not mean the physical incorporation of tangible personal property, to the extent not first subjected to a use for which it was purchased, as an ingredient or constituent, into other tangible personal property

1. which is sold in the regular course of business, or

2. which the person incorporating such ingredient or constituent therein has undertaken at the time of such purchase to cause to be transported

   a. in interstate commerce to destinations outside the State of Illinois, or

   b. to designate outside the Town and within the State of Illinois.

Provided that the property purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an internationally produced product or by-product of manufacturing.

(SEC. 25.10-2 Amended 3/18/2013 by Ord. No. 5487)

SEC. 25.10-3 IMPOSITION OF TAX - COLLECTION BY SELLERS. Imposition of tax: A tax is hereby imposed upon the privilege of using, in the Town, any item of tangible personal property which is purchased at retail from a retailer and which is titled or registered in the Town of Normal with an agency of the State of Illinois, at a rate of three-quarters of one percent (3/4 of 1%) of the selling price of such tangible personal property. (Amended 3/2/09 by Ord. No. 5240)

The tax imposed hereunder and the obligation to pay the same is upon the purchaser. In the event that a vehicle or other item of tangible personal property is titled or registered in different names, both the title holder and the person in whose name the vehicle or other item is registered are jointly and severally liable for the tax. The tax imposed hereunder shall be collected from the purchaser by the tax collector, as defined in Section 25.10-2 hereof, and remitted to the Department as provided herein. The tax collector shall be liable to the Town for the amount of tax he is required to collect. Retailers shall collect the tax from purchasers by adding the tax to the selling price of tangible personal property, when sold for use, in the manner prescribed by the Department. Whenever possible, the tax imposed by this Division shall, when collected, be stated as a distinct item separate and apart from the selling price of the tangible personal property. The Department may adopt and promulgate reasonable rules and regulations for the adding of such tax by retailers to selling prices by prescribing bracket systems for the purpose of enabling such retailers to add and collect, as far as practicable, the amount of such tax. The tax hereby imposed and not paid to a retailer pursuant to this Section shall be paid to the Department directly by any person purchasing or using such property within the Town, pursuant to Section 25.10-8 hereof. If any Seller collects an amount (however designated) which purports to constitute taxes measured by receipts which are not subject to such tax, or if any seller, in collecting an amount (however designated) which purports to constitute taxes measured by receipts which are subject to tax under this Chapter, collects more from the purchaser than the actual tax liability on the transaction, the purchaser shall have a legal right to claim a refund of such amount from such seller. However, if such amount is not refunded to
the purchaser for any reason, the seller is liable to pay such amount to the Department. This paragraph does not apply to an amount collected by the seller on receipts which are subject to tax under this Chapter as long as such collection is made in compliance with the tax collection brackets prescribed by the Department in its rules and regulations.

When the Town has entered into an intergovernmental agreement with any other municipality or county to collect such other governmental unit’s use tax, the tax collector shall upon notice from the Department collect such tax for sales at retail within the Town.

Affidavit of Exemption: Each purchaser at retail claiming an exemption from the tax imposed by this Division shall complete at the time of purchase an Affidavit of Exemption on forms provided by the Department. It shall be a violation of this division to supply false or misleading information on such affidavit. The tax collector shall provide such affidavit to the purchaser and submit any completed affidavit to the Department along with the appropriate tax return information.

(SEC. 25.10-3 Amended 3/18/2013 by Ord. No. 2013)

SEC. 25.10-4 EXEMPTIONS. Purchases or uses of tangible personal property under the following circumstances shall not be subject to the tax imposed by this Division:

A. the proceeds from the sales of motor vehicles of the first division, or any motor vehicle of the second division which is on the van configuration designed for the transportation of not less than seven (7) nor more than sixteen (16) passengers, as defined in Section 1-146 of the “Illinois Vehicle Code” (625 ILCS 5/1-146 et seq.) which are used for automobile renting as defined in the “Automobile Renting Occupation and Use Tax Act” (35 ILCS 155/1), (Amended 6/7/93 by Ord. No. 4143)

B. the proceeds from the sale of personal property by a teacher-sponsored organization affiliated with an elementary or secondary school located in Illinois,

C. the proceeds of that portion of the selling price of a passenger car the sale of which is subject to the Replacement Vehicle Tax, and

D. the proceeds of the sale of personal property to an Illinois County Fair Association for use in conducting, operating or promoting the county fair;

E. the proceeds from the sale of personal property by a corporation, society, association, foundation, institution or organization which is organized and operated as a not-for-profit service enterprise for the benefit of persons 65 years of age or older if such personal property was not purchased by the enterprise for the purpose of resale by the enterprise,

F. the proceeds from the sale of personal property to any not-for-profit music or dramatic arts organization which establishes, by such proof as the Department may require by rule, that it has received an exemption under Section 501(C) (3) of the Internal Revenue Code and which is organized and operated for the presentation of live public performances of musical or theatrical works on a regular basis;
G. sales to any governmental body, or to any corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious or educational purposes or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older;

H. the proceeds from sales of tangible personal property to interstate carriers for hire for use as rolling stock moving in interstate commerce or lessors under leases of one year or longer executed or in effect at the time of purchase to interstate carriers for hire for use as rolling stock moving in interstate commerce;

I. the proceeds from sales to owners, lessors or shippers of tangible personal property which is utilized by interstate carriers for hire for use as rolling stock moving in interstate commerce; The rolling stock exemption applies to rolling stock used by an interstate carrier for hire, even just between points in Illinois, if such rolling stock transports, for hire, persons whose journeys or property whose shipments originate or terminate outside Illinois;

J. the proceeds from the sale of tangible personal property to a common carrier by rail which receives the physical possession of such property in Illinois, and which transports such property, or shares with another common carrier in the transportation of such property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of such property to a destination outside Illinois, for use outside Illinois;

K. however, such tax is not imposed upon the privilege of engaging in any business in interstate commerce or otherwise, which business may not, under the constitution and statutes of the United States, be made the subject of taxation by the Town, nor is such tax imposed upon the sale of a motor vehicle in this Town to a nonresident even though said motor vehicle is delivered to said nonresident in this Town, if said motor vehicle is not to be titled to a resident of this Town provided however a use tax shall be imposed and collected where the Town has entered into an intergovernmental agreement with another municipality or county to collect such municipality’s or county’s use tax for sales at retail within the Town;

L. the proceeds from the sales of motor vehicles of the first division which are leased for a period in excess of twelve (12) months to a lessee who resides outside the corporate limits of the Town of Normal or the City of Bloomington. (Subsection l added February 4, 1991 by Ord. 3955)

Any informal rulings, opinions or letters issued by the Department in response to any inquiry or request for any opinion from any person regarding the coverage and applicability of these exemptions to specific devices shall be published, maintained as a public record, and made available for public inspection and copying. If the informal ruling, opinion or letter contains trade secrets or other confidential information, where possible the Department shall delete such information prior to publication.
If any seller collects an amount (however designated) which purports to reimburse such seller for use tax liability measured by receipts which are not subject to use tax, or if any seller, in collecting an amount (however designated) which purports to reimburse such seller for use tax liability measured by receipts which are subject to tax under this Division collects more from the purchaser than the seller’s use tax liability on the transaction is, the purchaser shall have a legal right to claim a refund of such amount from such seller. However, if such amount is not refunded to the purchaser for any reason, the seller is liable to pay such amount to the Department. This paragraph does not apply to an amount collected by the seller as reimbursement for the seller’s purchaser tax liability on receipts which are subject to tax under this Division as long as such collection is made in compliance with the tax collection brackets prescribed by the Department in its Rules and Regulations.

SEC. 25.10-5 CERTIFICATE OF REGISTRATION. Every retailer maintaining a place of business in the Town shall obtain a certificate of registration as a tax collector from the Department no later than thirty (30) days after commencing such business or thirty (30) days after the effective date of this Ordinance, whichever occurs later.

Application for a certificate of registration shall be made to the Department upon forms furnished by it. Each such application shall be signed and verified by the applicant or a properly accredited agent, which in the case of a corporation shall include the president, any vice president, the secretary or treasurer or some other properly accredited agent and shall state:

A. the name of the applicant;

B. his residence address and the address of his principal place of business;

C. the address of the principal place of business from which he engages in the business of selling tangible personal property at retail in the Town and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application), from which he engages in the business of selling tangible personal property at retail in the Town;

D. the applicant’s most recent annual gross receipts from the retail sale of tangible personal property whether or not incidental to the sale of service as reported to the Illinois Department of Revenue;

E. the applicant’s estimated receipts from sales of tangible personal property at retail in the Town for the current calendar year; and

F. such other information as the Department may reasonably require.

After notice by the Director, an applicant for or holder of a certificate of registration hereunder shall, within thirty (30) days, furnish a bond from a surety company authorized to do business in the State of Illinois, or a bond signed by two (2) personal sureties who have filed with the Department sworn statements disclosing net assets equal to at least three (3) times the amount of the bond to be required of such applicant, or a bond secured by an assignment of a bank account
or certificate of deposit, stocks or bonds, conditioned upon the applicant paying the Town all monies becoming due under this Division. The Department shall fix the amount of such security in each case, taking into consideration the amount of money expected to become due from the applicant under this Division. The amount of security required by the Department shall be such as, in its opinion, will protect the Town against failure to pay the amount which may become due from the applicant under this Division, but the amount of the security required by the Department shall not exceed three (3) times the amount of the applicant’s average monthly tax collection and remission liability, or $50,000.00, whichever amount is lower. No certificate of registration under this Division shall be issued by the Department until the applicant provides the Department with satisfactory security as herein provided for.

Upon receipt of the application for a certificate of registration in proper form, and upon approval by the Department of the security furnished by the applicant, the Department shall issue to such applicant a certificate of registration.

If the person so registered states that he operates other places of business as a retailer in the Town, the Department shall furnish him with a sub-certificate of registration for each such place of business. All sub-certificates of registration shall bear the same registration number as appearing upon the certificate of registration to which such sub-certificates relate.

Where the same person engages in two (2) or more businesses as a retailer in the Town, which businesses are substantially different in character or engaged in under different trade names or engaged in under other substantially dissimilar circumstances (so that it is more practicable, from an accounting, auditing, or bookkeeping standpoint, for such business to be separately registered), the Department may require or permit such person (subject to the same requirements concerning the furnishing of security as those that are provided for hereinbefore in this Section as to each application for a certificate of registration) to apply for and obtain a separate certificate of registration for each such business or for any of such businesses, under a single certificate of registration supplemented by related sub-certificates of registration.

With respect to security other than bonds (upon which the Department may sue in the event of a forfeiture), if the tax collector fails to pay, when due, any amount whose payment such security guarantees, the Department shall, after such liability is admitted by the tax collector or established by the Department through the issuance of a final assessment that has become final under the law, convert the security which that tax collector has furnished into money for the Town after first giving the tax collector at least ten (10) days’ written notice, by registered or certified mail, to pay the liability or forfeit such security to the Department. If the security consists of stocks or bonds or other securities which are listed on a public exchange, the Department shall sell such securities through such public exchange. If the security consists of a bank certificate of deposit, the Department shall convert the security into money by demanding and collecting the amount of such bank certificate of deposit from the bank which issued such certificate. If the security consists of a type of stocks or other securities which are not listed on a public exchange, the Department shall sell such security to the highest and best bidder after giving ten (10) days’ notice of the date, time and place of the intended sale by publication in a daily newspaper of general circulation in the Town. If the Department realized more than the amount of such liability from the security, plus the expenses incurred by the Department in converting the security into money, the Department shall pay such excess to the tax collector who furnished such security and the balance shall be paid into the Corporation Fund of the Town.
Every retailer maintaining a place of business in the Town and making sales of tangible personal property for use in the Town shall, when collecting the tax as provided in Section 25.10-3 of this Article from the purchaser, give the purchaser (if demanded by the purchaser) a receipt therefore in the manner and form prescribed by the Department. Such receipt shall be sufficient to relieve the purchaser from further liability for the tax to which such receipt may refer. Each such retailer shall list with the Department the names and addresses of all his agents operating in the Town and the location of any and all of his distribution or sales houses, offices of other places of business in the Town.

SEC. 25.10-6  TAX RETURNS; PAYMENTS; COLLECTION FEES; DEPOSIT OF COLLECTION. Except as provided in this Section, every retailer required or authorized to collect the tax imposed by this Division shall, on or before the last day of each calendar month, file a return for the preceding calendar month with the Department, stating:

A. The name and tax identification number of the retailer;

B. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of selling tangible personal property in the Town;

C. Total amount of receipts received by him during the preceding calendar month from sales of tangible personal property in the Town by him during such preceding calendar month;

D. Total amount received by him during the preceding calendar month on charge and time sales of tangible personal property in the Town by him prior to the month for which the return is filed;

E. Deductions allowed by law;

F. Gross receipts which were received by him during the preceding calendar month and upon the basis of which the tax upon purchasers from him is imposed;

G. The amount of tax due;

H. The amount of penalty due, if any; and

I. Such other reasonable information as the Department may require.

Notwithstanding any other provision in this Division concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Division, such retailer shall file a final return under this Division with the Department not more than one month after discontinuing such business.
SEC. 25.10-6(Cont.1)

Where the same person has more than one business registered with the Department under separate registrations under this Division, such person may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Refunds to purchasers made by the retailer during the preceding return period shall be allowed as a deduction under Subsection E of this Section, in case the retailer theretofore included the receipts from such sale in a return filed by him and has remitted the tax imposed by this Division with respect to such receipts.

Where the retailer is a corporation, the return filed on behalf of such corporation shall be signed by the President, Vice President, Secretary or Treasurer or by the properly accredited agent of such corporation or by the chief executive officer or highest ranking manager.

Except as provided in this Section, the retailer filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Division less a discount of 1.75% which is allowed to reimburse the seller for the expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. However, no discount shall be allowed for any return which is filed late or for which full payment is not received when due. (Amended 3/18/2013 by Ord. No. 5487)

All such deposits shall be credited against the tax collector’s liabilities under this Division.

If the tax collector’s average monthly liability to the Department under this Division was $25,000.00 or more during the preceding four (4) complete calendar quarters, he shall file a return with the Department each month by the end of the month next following the month during which such liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred in an amount equal to ¼ of the tax collector’s actual liability for the month or an amount set by the Department not to exceed ¼ of the average monthly liability of the tax collector to the Department for the preceding four (4) complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). The amount of such quarter monthly payments shall be credited against the final tax liability on the tax collector’s return for that month. Once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such tax collector’s average monthly liability to the Department during the preceding four (4) complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000.00, or until such tax collector’s average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000.00. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the 1.75% tax collector’s discount shall be reduced by 1.75% of the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the tax collector has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for tax collectors who file on other than a calendar monthly basis.
Notwithstanding the foregoing provisions of this Section, for the first twelve (12) month period this tax is in effect the Department may estimate what the amount of liability from any tax collector would have been for prior periods if the tax hereunder had been in effect for such periods and direct the frequency of remittance of the tax and filing of returns in accordance with the provisions of this Section on the basis of such estimates.

If any such payment or deposit provided for in this Section exceed the tax collector's present and probable future liabilities under this Division, the Department shall issue to the taxpayer no later than sixty (60) days after the date of payment a credit memorandum, which may be submitted by the tax collector to the Department in payment of liability subsequently to be remitted by the tax collector to the Department or be assigned by the tax collector to a similar tax collector under this Division, in accordance with reasonable rules and regulations to be prescribed by the Department.

Any deposit previously made by a tax collector who is required to make quarter monthly payments under this Article shall be applied against the tax collector's liability to the Department under this Division for the first month in which the tax collector is required to make such quarter monthly payments. If the deposit exceeds that liability, the Department may issue the tax collector a credit memorandum for the excess.

The money received by the Department under the provisions of this Division shall be deposited in the General Funds of the Town as directed by the Town Council.

The Department may require the tax collector to prepare and file with the Department on a form prescribed by the Department within fifteen (15) days after filing the State income tax return for his fiscal year an annual information return for such fiscal year. Such annual return to the Department shall include a statement of receipts as shown by the retailer's last State income tax return. If the total receipts of the business as reported in the State income tax return do not agree with the receipts reported to the Department for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the two (2) amounts and the reasons for the difference. The retailer’s annual return to the Department shall also disclose any additional reasonable information which the Department deems would be helpful in determining the accuracy of the quarter-monthly or monthly returns filed by such seller as provided for in this Section. The provisions of this Section concerning the filing of an annual information return do not apply to a retailer who is not required to file an income tax return with the United States Government.

If the annual information return by this Section is not filed with and as required, the tax collector shall be liable for a penalty equal to 1/6 of 1% of the amount due from such tax collector under this Division during the period to be covered by the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for this Division.

The president, vice president, secretary or treasurer, chief executive officer, proprietor, owner or highest ranking manager shall sign any return required to be filed under this Section to certify the accuracy of the information contained therein. Any person who willfully signs any such return containing false or inaccurate information shall be guilty of a violation of this Division and punished accordingly. The return forms prescribed by the Department shall include a warning that the person signing such return may be liable for a penalty as provided by this Division.
Any person engaged in the business of selling tangible personal property at retail as a concessionaire or other type of seller at art shows, flea markets and similar exhibitions or events may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the Town at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of the Town will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the Town. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.

With respect to motor vehicles and aircraft, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that where, in the same transaction, a retailer of motor vehicles transfers more than one motor vehicle to another motor vehicle retailer for the purpose of resale, such seller for resale may report the transfer of all the motor vehicles involved in that transaction to the Department on the same uniform invoice transaction reporting return form.

Each transaction reporting return in the case of motor vehicles shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller, the name and address of the purchaser, the amount of the selling price, including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if to the extent to which Section 25.10-2 of this Ordinance allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

Such transaction reporting return in the case of aircraft must show the name and address of the retailer; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 25.10-2 of this Ordinance allowed an exemption for the traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.
Such transaction reporting return shall be filed not later than thirty (30) days after the date of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser’s name, a tax receipt (or a certificate of exemption if the Department is satisfied that the particular sales is tax exempt).

If the purchaser or user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such purchaser or user may certify to the fact of such delay by the retailer, and may, upon the Department being satisfied of the truth of such certification, transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance, if a tax payment was required, shall be credited by the Department to the proper retailer’s account with the Department, but without the 1.75% discount provided for in this Section being allowed. When the purchaser or user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Any retailer filing a return under this Section shall also include (for the purpose of paying tax thereon) the total tax, if any, imposed upon him hereunder for the purpose or use of tangible personal property purchased by him at retail from a retailer, but as to which the tax imposed by this Chapter was not collected from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.

SEC. 25.10-7 RESALE NUMBER. If the purchaser is not registered with the Department as a tax collector, but claims to be a re-seller of the tangible personal property in such a way that the purchaser’s purchase or use if not taxable under this Division or under some other tax, collection of which the Department may administer, such purchaser (except in the case of an out-of-Town purchaser who will always resell and deliver the property to his customers outside the Town) shall apply to the Department for a resale number. Such applicant shall state facts which will show the Department why such applicant is not liable for tax under this Division or under some other tax law which the Department may administer and shall furnish such additional information as the Department may reasonably require.

Upon approval of the application, the Department shall assign a resale number to the applicant and shall certify such number to him. The Department may cancel any such number which is obtained through misrepresentation, or which is used to make a purchase or use tax-free when the purchase in fact is not a purchase for resale, or which no longer applies because of the purchaser’s having discontinued the making of resales of the property. Except as provided hereinabove in this Section, no purchase or use shall be made tax-free on the ground of the retailer’s sale being a sale for resale unless the purchaser has an active registration number or resale number from the Department and furnishes that number to the retailer in connection with certifying to the retailer that any purchase or use by such purchaser is non-taxable because of the retailer’s sale being a sale for resale.
SEC. 25.10-8 PAYMENT BY PURCHASER-LESSOR. When tangible personal property is purchased from a retailer by a purchaser who did not pay the tax imposed by this Division to the retailer, and who does not file returns with the Department as a retailer under Section 25.10-6 of this Division, such purchaser (by the last day of the month following the calendar month in which such purchaser makes any payment upon the selling price of such property) shall, except as provided in this Section, file a return with the Department and pay the tax upon that portion of the selling price so paid by the purchaser during the preceding calendar month. When tangible personal property is purchased by a lessor, under a lease for one year or longer, executed or in effect at the time of purchase to an interstate carrier for hire, who did not pay the tax imposed by this Division to the retailer, such lessor (by the last day of the month following the calendar month in which such property reverts to the use of such lessor) shall file a return with the Department and pay the tax upon the fair market value of such property on the date of such reversion. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. Such return and payment from the purchaser shall be submitted to the Department sooner than the last day of the month after the month in which the purchase is made to the extent that they may be necessary in order to secure the title to a motor vehicle or the certificate of registration for an aircraft. (Amended by Ord. No. 4077, 8/17/92)

When a purchaser pays a tax imposed by this Division directly to the Department, the Department (upon request therefore from such purchaser) shall issue an appropriate receipt to such purchaser showing that he had paid such tax to the Department. Such receipt shall be sufficient to relieve the purchaser from further liability for the tax to which such receipt may refer. A purchaser or user who is liable to pay tax directly to the Department only occasionally and not on a frequently recurring basis, and who is not required to file returns with the Department as a retailer under Section 25.10-6 of this Division, need not register with the Department. However, if such a purchaser or user has a frequently recurring direct tax liability to pay to the Department, such purchaser or user shall be required to register with the Department on forms prescribed by the Department and to obtain and display a certificate of registration from the Department. In that event, all of the provisions of Section 25.10-6 of this Division concerning the filing of regular monthly, quarterly or annual tax returns and all of the provisions of this Division concerning the requirements for registrants to post bond or other security with the Department, as the provisions now exist or may hereafter be amended, shall apply to such purchasers or users.

SEC. 25.10-9 FILING; PENALTIES; SUIT FOR COLLECTIONS. In case any person liable for payment of the tax imposed by this Division fails to file a return when and as herein required, but hereafter, prior to the Department’s issuance of a notice of tax liability under this Section, files a return and pays the tax, he shall also pay a penalty as set forth in Division 13 of this Chapter.

In case any person liable for payment of the tax imposed by this Division files the return at the time required by this Division but fails to pay the tax, or any part thereof, when due, a penalty as set forth in Division 13 of this Chapter shall be added thereto.

In case any person liable for payment of the tax imposed by this Division fails to file a return when and as herein required, but thereafter, prior to the Department’s issuance of a notice of tax liability under this Section, files a return but fails to pay the entire tax, a penalty as set forth in Division 13 of this Chapter shall be added thereto.
In case any person liable for payment of the tax imposed by this Ordinance, fails to file a return, the Department shall determine the amount of tax due from him according to its best judgment and information, which amount so fixed by the Department shall be prima facie correct and shall be prima facie evidence of the correctness of the amount of tax due, as shown in such determination. In making any such determination of tax due, it shall be permissible for the Department to show a figure that represents the tax due for any given period of six (6) months instead of showing the amount of tax due for each month separately. Proof of such determination by the Department may be made at any hearing before the Department or in any legal proceeding by a reproduced copy of the Department's record relating thereto in the name of the Department under the certificate of the Director. Such reproduced copy shall, without further proof, be admitted into evidence before the Department or in any legal proceeding and shall be prima facie proof of the correctness of the amount of tax due, as shown therein. The Department shall issue to the tax collector or person liable for payment of the tax a notice of tax liability for the amount of tax claimed by the Department to be due, together with a penalty as set forth in Division 13 this Chapter. (Amended 1/16/96 by Ord. No. 4366)

However, where the failure to file any tax return required under this Division on the date prescribed therefor (including any extensions thereof), is due to reasonable cause, the penalties imposed by this Division shall not apply.

In case of failure to pay the tax, or any portion thereof, or any penalty provided for in this Division, or interest, when due, the Department may bring suit against the tax collector or the purchaser or user to recover the amount of such tax or portion thereof, or penalty or interest; or, if the tax collector or purchaser or user has died or become incompetent, may file a claim therefore against his estate; provided that no such suit with respect to any tax, or portion thereof, or penalty, or interest shall be instituted more than two (2) years after the date any proceedings in court for review thereof have terminated or the time for the taking thereof has expired without such proceedings being instituted, except with the consent of the person from whom such tax or penalty or interest is due; nor, except with such consent, shall such suit be instituted more than two (2) years after the date any return is filed with the Department in cases where the return constitutes the basis for the suit for unpaid tax or portion thereof, or penalty provided for in this Division, or interest. Provided that the time limitation period on the Department’s right to bring any such suit shall not run during any period of time in which the order of any court has the effect of enjoining or restraining the Department from bringing such suit.

The collection of tax or penalty or interest by any means provided for herein shall not be a bar to collection by and any other means or to any prosecution under this Division.

In addition to any penalty provided for in this Division, any amount of tax which is not paid when due shall bear interest at the rate set forth in Division 13 of this Chapter from the date when such tax becomes past due until such tax is paid or a judgment therefore is obtained by the Department; provided, if an audit of a tax collector’s books and records is extended with the tax collector’s consent, at the request of and for the convenience of the Department, beyond the date on which the statute of limitations upon the issuance of a notice of tax liability by the Department otherwise would run, no interest shall accrue during the period of such extension. (SEC. 25.10-9 Amended 3/18/2013 by Ord. No. 5487)
SEC. 25.10-10  RECORDS; AUDITS.   Every person engaged in the business of selling tangible personal property at retail in the Town shall keep records and books of all such sales, together with invoices, sales records, copies of bills of sale, inventories prepared as of December 31 of each year or otherwise annually as has been the custom in the specific trade and other pertinent papers and documents. Every person who is engaged in the business of selling tangible personal property at retail in the Town and who, in connection with such business, also engages in other activities, shall keep such additional records and books of all such activities as will accurately reflect the character and scope of such activities and the amount of receipts realized therefrom.

All books and records and other papers and documents which are required by this Division to be kept shall be kept in the English language and shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.

To support deductions made on the tax return form, or authorized under this Division, on accounts of receipts from isolated or occasional sales, on account of receipts from sales to government bodies or other exempted types of purchasers, on account of receipts from sales in interstate commerce, and on account of receipts from any other kind of transaction that is not taxable under this Division, entries in any books, records or other pertinent papers or documents of the tax collector in relation thereto shall be in detail sufficient to show the name and address of the tax collector’s customer in each such transaction, the character of every such transaction, the date of every such transaction, the amount of receipts realized from every such transaction, and such other information as may be necessary to establish the nontaxable character of such transaction under this Division.

It shall be presumed that all sales of tangible personal property are subject to tax under this Division until the contrary is established, and the burden of proving that a transaction is not taxable hereunder shall be upon the person who would be required to remit the tax to the Department if such transaction is taxable. In the course of any audit or investigation or hearing by the Department with reference to a given taxpayer, if the Department finds that the taxpayer lacks documentary evidence needed to support the taxpayer’s claim to exemption from the tax hereunder, the Department is authorized to notify the taxpayer in writing to produce such evidence, and the taxpayer shall have 60 days subject to the right in the Department to extend this period on request for good cause shown or on its own motion from the date when such notice is sent to the taxpayer by certified or registered mail (or delivered to the taxpayer if the notice is served personally) in which to obtain and produce such evidence for the Department’s inspection, failing which the matter shall be closed, and the transaction shall be conclusively presumed to be taxable hereunder.

Books and records and other papers reflecting gross receipts received during any period with respect to which the Department is authorized to issue notices of tax liability as provided by Sections 25.10-9 and 25.10-10 of this Division shall be preserved until the expiration of such period unless the Department, in writing, shall authorize their destruction or disposal prior to such expiration.
SEC. 25.10-11 PROCESS; SERVICE. Any resident of the Town who incurs liability under this Division and who subsequently removes from the Town or conceals his whereabouts, and any person who incurs tax liability under this Division as a purchaser in the Town and who removes from the Town or conceals his whereabouts, shall be deemed thereby to appoint the City Clerk his agent for the service of process or notice in any or judicial or administrative proceeding under this Division. Such process or notice shall be served by the Department to the City Clerk by leaving, at the office of the City Clerk at least fifteen (15) days before the return day of such process or notice, a true and certified copy thereof, and by sending to the taxpayer by registered or certified mail, postage prepaid, a like and true certified copy, with an endorsement thereon of the service upon said City Clerk, addressed to such taxpayer or tax collector at his last known address.

Service of process of notice in the manner provided for in this Section, under the circumstances specified in this Section, shall be of the same force and validity as if served upon the taxpayer personally within the Town. Proof of such service upon the taxpayer through the City Clerk as his agent and by mailing to the last known address of the taxpayer may be made in such judicial or administrative proceeding by the affidavit of the Director, or by his duly authorized representative who made such service, with a copy of the process or notice that was so served attached to such affidavit.

SEC. 25.10-12 RULES AND REGULATIONS. It shall be the duty of the Department to collect and receive the tax imposed by this Division. The Department shall keep an accurate and separate account of all such tax payments received by it showing the name and address of the person remitting the tax and the date of each payment. The Director is hereby empowered to adopt and promulgate, and to enforce, rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of the Division, including provisions for re-examination, correction and amendment of all returns. The Director, or any agent or employee designated in writing by him, is hereby authorized to examine the books, papers and records of any tax collector during regular business hours, in order to certify the accuracy of any return made, or if no return was made, to ascertain the tax imposed by this Division.

SEC. 25.10-13 ERROR; CLAIM FOR CREDIT; HEARING.

A. Whenever it appears to a person paying or remitting the tax that an amount of tax, interest or penalty has been paid in error to the Department by him, whether such amount be paid through a mistake of fact or error of law, not later than one (1) year from the date upon which such payment was made, such person may file a claim for credit or refund with the Department on forms provided by said Department for that purpose.

B. A claim for credit or refund shall be considered to have been filed with the Department on the date upon which it is received by the Department, and receipt of any claim for credit filed under this Section shall be acknowledged by the Director of any designated person on his behalf, said receipt to describe the claim in sufficient detail as to identify it, and to state the date upon which the claim was received by the Department.
C. As soon as practicable after a claim for credit or refund is filed, the Director, or his designate, shall examine the same and determine the amount of credit or refund due, if any, and shall issue a Notice of Tentative Determination of Claim and notify the claimant of such determination. If the claimant disagrees with the determination, he shall file a protest and challenge thereto within the twenty (20) days allowed. The City Manager, or his designate, shall fix the time and place for a hearing thereon, giving notice to the claimant thereof, not less than seven (7) days prior thereto. At any hearing held as herein provided, the Tentative Determination of Claim shall be prima facie correct and the burden shall be upon the claimant to prove that it is incorrect. Upon the conclusion of the hearing, a decision shall be made by the City Manager, or his designate, and notice thereof given to the claimant. In the event no protest or challenge to the Tentative Determination of Claim is filed within the twenty (20) day period hereinabove set forth, said notice shall thereafter become and operate as a final determination.

D. The Director may in his discretion issue a letter of credit to a claimant who may be able to use said credit in the foreseeable future, or a refund certificate in lieu of a credit memorandum on application by a person who cannot use said credit, or sell or assign the same. Refund certificates shall be numbered serially as they are issued and shall be paid in the order of their issuance from funds that are appropriated to the Department for that purpose.

SEC. 25.10-14  DEFICIENCY DEMAND; NOTICE; HEARING.

A. If it shall appear to the Director that any person has violated any provision of this Division or any rule or regulation promulgated hereunder, or if the amount of any tax payment is incorrect in that it does not include all taxes payable for such calendar quarter or period, or if the Director shall find that the collection of any taxes which have accrued but are not yet due will be jeopardized by delay, and declares said taxes to be immediately due and payable, or if it shall appear to the Director that he has made any final assessment which did not include taxes payable for the periods involved, or if it appears to the Director that any person has, by reason of any act or omission or by operation of law, become liable for the payment of any taxes, interest or penalties, the Director may in any of the above events determine and assess the amount of such taxes of deficiency, as the case may be, together with the interest and penalties due and unpaid, and immediately serve notice upon such person of such determination and assessment and make a demand for payment of the tax together with interest and penalties thereon. If the person incurring any such liability has died, such assessment may at the discretion of the Director be made against his personal representative. Such determination and assessment by the Director shall be final at the expiration of forty-five (45) days from the date of the service of such written notice thereof and demand for payment, unless such person shall have filed with the City Manager a written protest and a petition for a hearing, specifying its objections thereto. Upon the receipt of such petition within the forty-five (45) days allowed, the City Manager, or his designee, shall fix the time and place for a hearing and shall notify the petitioner thereof. The
Director may amend his determination and assessment at any time before it becomes final. In the event of such amendment, the person affected shall be given notice thereof and an opportunity to be heard in connection therewith. At any hearing held as herein provided, the determination and the burden shall be upon the protesting person to prove that it is incorrect. Upon the conclusion of such hearing, a decision shall be made by the City Manager, or his designate, either canceling, increasing, modifying or affirming such determination or assessment and notice thereof given to the petitioner. Such notice shall contain a statement by the City Manager, or his designee, of the cost of the certification of the record computed at the rate of five (5) cents per one hundred (100) words, which cost shall be charged to the petitioner if the determination or assessment is affirmed. The record shall consist of the notices and demands caused to be served by the Director, the written protest and petition for hearing, the testimony introduced at such hearing, the exhibits produced at such hearing, or certified copies thereof, the decisions of the City Manager, or his designee, and such other documents in the nature of pleading filed in the proceeding. (Amended 1/16/96 by Ord. No. 4366)(Amended 3/18/2013 by Ord. No. 5487)

B. Whenever any person shall fail to pay any tax as herein provided, the Corporation Counsel shall, upon the request of the Department, bring or cause to be brought an action to enforce the payment of said tax on behalf of the Town in any court of competent jurisdiction.

C. If the City Manager, after notice and hearing, shall find that any person has willfully evaded payment or collection and remittance of the tax imposed by this Division, he may suspend or revoke all Town licenses held by such tax evader. Said person shall have an opportunity to be heard at such hearing to be held not less than seven (7) days after notice is given to him of the time and place of the hearing to be held, addressed to him at this last known place of business. Pending notice, hearing and finding, any license issued by the Town possessed by said person may be temporarily suspended. Any suspension or revocation of any license shall not release or discharge said person from his civil liability for the payment or collection and remittance of the tax, nor from prosecution for such offense.

SEC. 25.10-15 INVESTIGATION; HEARING; EVIDENCE. For the purpose of administering and enforcing the provisions of this Division, the City Manager, or any officer or employee of the Department or Town designated, in writing, by the City Manager thereof, may hold investigations and hearings concerning any matters covered by this Division and may examine any books, papers, records or memoranda bearing upon the sales or purchases of services of any such person, and may require the attendance of such person or any officer or employee of such person, or of any person having knowledge of such business, and may take testimony and require proof for its information. In the conduct of any investigation or hearing, neither the Department nor any officer or employee thereof shall be bound by the technical rules of evidence, and no informality in any proceeding, or in the manner of taking testimony, shall invalidate any order, decision, rule or regulation made or approved or confirmed by the Department. The City Manager, the Director, or any officer or employee of the Department or Town authorized by the City Manager or Director thereof, shall have power to administer oaths to such persons. The books, papers, records and
memoranda of the Department, or parts thereof, may be proved in any hearing, investigation, or legal proceeding by a reproduced copy thereof under the certificate of the Director. Such reproduced copy shall, without further proof, be admitted into evidence before the Department or in any legal proceeding.

SEC. 25.10-16 TESTIMONY; PERJURY. No person shall be excused from testifying or from producing any books, papers, records or memoranda in any investigations or upon any hearing, when ordered to do so by the City Manager or Department or any officer or employee thereof, upon the grounds that the testimony or evidence, documentary or otherwise, may tend to incriminate him or subject him to a criminal penalty, but no person shall be prosecuted or subjected to any criminal penalty for, or on account of, any transaction made or thing concerning which he may testify or produce evidence, documentary or otherwise, before the City Manager or Department or an officer or employee thereof; provided, that such immunity be granted by the appropriate executive branch of government and extend only to a natural person who in obedience to a subpoena, gives testimony under oath or produces evidence, documentary or otherwise, under oath. No person so testifying shall be exempt from prosecution and punishment for perjury committed in so testifying.

SEC. 25.10-17 SUBPOENAS; CONTEMPT. The Department, the City Manager, or any officer or employee of the Town or Department designated, in writing, by the Director, shall at its or his own instance, or on the written request of any other party to the proceeding, issue subpoenas duces tecum requiring the production of books, papers, records or memoranda. All subpoenas and subpoenas duces tecum issued under the terms of this Division may be served by any person of full age. The fees of witnesses for attendance and travel shall be the same as the fees of witnesses before the Circuit Court of this State; such fees to be paid when the witness is excused from further attendance. When the witness is subpoenaed at the instance of the Town or any other employee thereof, such fees shall be paid in the same manner as other expenses of the Department, and when the witness is subpoenaed at the instance of any other party to any such proceeding, the Town may require that the cost of service of the subpoena or subpoena duces tecum and the fee of the witness be borne by the party at whose instance the witness is summoned. In such case, the Town, in its discretion, may require a deposit to cover the cost of such service and witness fees. A subpoena or subpoena duces tecum issued as aforesaid shall be served in the same manner as a subpoena issued out of a court.

Any circuit of this State, or any judge thereof, upon the application of the City Manager or any officer or employee of the Town, or upon the application of any other party to the proceeding, may, in its or his discretion, compel the attendance of witnesses, the production of books, papers, records or memoranda and the giving of testimony before the Department or any officer or employee thereof conducting an investigation or holding a hearing authorized by this Division by an attachment for contempt, or otherwise, in the same manner as production of evidence may be compelled before said court.

The Department or any officer or employee thereof, or any other party in an investigation or hearing before the Department, may cause the depositions of witnesses to be taken in the manner prescribed by law for like depositions in civil actions in courts of this State, and to that end compel the attendance of witnesses and the production of books, papers, records or memoranda.
SEC. 25.10-18 PRIVACY. All information received by the Department from returns filed under this Division, or from any investigation conducted under this Division, shall be confidential, except for official purposes, and any person who divulges any such information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, shall be punished by a fine not to exceed $500.00.

Nothing in this Division prevents the Director from publishing or making available to the public the names and addresses of persons filing returns under this Division, or reasonable statistics concerning the operation of the tax by grouping the contents of returns for the information in any individual return is not disclosed.

Nothing in this Division prevents the Director from divulging to the United States Government or the government of any state, or any officer or agency thereof, for exclusively official purposes, information received by the Department in administering this Division, providing that such other governmental agency agrees to divulge requested tax information to the Department.

The Department’s furnishing of information derived from a tax collector’s return or from an investigation conducted under this Division to the surety on a tax collector’s bond that has been furnished to the Department under this Article, in order to support the Department’s demand for payment from such surety under this bond, is an official purpose within the meaning of this Section.

The furnishing upon request of the Town’s Auditor or his authorized agents, for official use, or returns filed and information related thereto under this Division is deemed to be an official purpose within the meaning of this Section.

SEC. 25.10-19 SERVICES OF NOTICES. Whenever notice is required by this Ordinance, such notice may be given by United States registered or certified mail, addressed to the person concerned at his last known address, and proof of such mailing shall be sufficient for the purposes of this Division. Notice of any hearing provided for by this Division shall be so given not less than seven (7) days prior to the day fixed for the hearing. Following the initial contact of a person represented by an attorney, the Department shall not contact the person concerned but shall only contact the attorney representing the person concerned.

All hearings provided for in this Division shall be at the Town’s office or at a place designated by the hearing officer.

SEC. 28.10-20 CORPORATIONS; OFFICERS. Any officer or employee of any corporation subject to the provisions of this Division who has the control, supervision or responsibility of filing returns and collecting and making payment of the amount of tax herein imposed and who willfully fails to file such return or to collect and make such payment to the Department shall be personally liable for such amounts, including interest and penalties thereon, in the event that after proper proceedings for the collection of such amounts, as provided in this Division, such corporation is unable to pay such amounts to the Department; and the personal liability of such officer or employee as provided herein shall survive the dissolution of the Corporation.
SEC. 25.10-21 VIOLATIONS; PENALTIES. Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with, or resisting or opposing the enforcement of any of the provisions of this Division except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than $50.00 nor more than $10,000.00 for the first offense and not less than $1,000.00 nor more than $100,000.00 or five (5) times the amount of tax imposed, if any, whichever is higher, for the second and each subsequent offense in any one hundred eighty (180) day period, provided, however, that all actions seeking the imposition of fines only shall be filed as quasi-criminal actions subject to the provisions of the Code of Civil Procedure (735 ILCS 5/1-101 et seq.) A separate and distinct offense shall be regarded as committed each day upon which said person shall continue any such violation, or permit any such violation to exist after notification thereof. (Amended 6/7/93 by Ord. No. 4143)(Amended 6/3/02 by Ord. No. 4797)

SEC. 25.10-22 LEGISLATIVE INTENT - SEVERABILITY. If any provision of this Division or application thereof to any person or circumstance is held unconstitutional or otherwise invalid, such invalidity does not affect other provisions or applications of this Division which can be given effect without the invalid application or provision, and to this end each such invalid provision or invalid application of this Division is severable, unless otherwise provided by this Division. In particular, but without limitation, each provision creating an exception to or an exemption or exclusion from the imposition of the tax is severable. It is hereby declared to be the legislative intent of the Town Council that this Division would have been adopted had any such unconstitutional or otherwise invalid provision or application not been included.

(Entire Division 10 Added by Ordinance No. 3910 on May 21, 1990)
DIVISION 11

SEC. 25.11-1 ENTITLEMENT. This Division shall be known and cited as the Town of Normal privilege tax upon the privilege of purchasing alcoholic liquor at retail, and the tax herein imposed shall be known and cited as the Town of Normal privilege tax upon the privilege of purchasing alcoholic liquor at retail.

SEC. 25.11-2 DEFINITIONS. For the purposes of this Division, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this section:

A. Alcoholic liquor: Alcoholic liquor is defined in the same manner as the term is defined in SEC. 4.2-1 of the Municipal Code, Town of Normal, Illinois, 1969, as amended, except, however, the term shall not include alcoholic liquor beverages purchased for immediate consumption on the premises where sold. (Amended 11/18/02 – Eff. 1/1/03)

B. Liquor establishment: Any premises required to obtain a retail liquor license pursuant to Chapter 4 of the Municipal Code, Town of Normal, Illinois, 1969, as amended, and any premises which may sell alcoholic liquor at retail without a Town of Normal license.

C. Owner: 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.

D. Person: The term 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 the owners or part-owners thereof, and as applied to corporations, the officers thereof.

E. Sale at retail: Means 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.

F. Town: Means Town of Normal.

SEC. 25.11-3 IMPOSITION OF TAX. There is hereby levied and imposed upon the privilege of purchasing alcoholic liquor at any liquor establishment in the Town, a tax of four percent (4%) of the purchase price, exclusive of any other tax charged for such alcoholic liquor.
SEC. 25.11-4 LIABILITY FOR PAYMENT.

A. The ultimate incidence of and liability for payment of said tax shall be borne by the person who seeks the privilege of purchasing alcoholic liquor at retail at any liquor establishment, said person hereinafter referred to as "consumer".

B. The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the owner, manager or operator of every liquor establishment to secure said tax from the consumer of a liquor establishment and remit to the Town of Normal said tax under the rules and regulations prescribed by the City Manager and as otherwise provided in this article.

SEC. 25.11-5 COLLECTION OF TAX. Every person required to collect the tax levied by this article shall secure said tax from the consumer at the time he collects payment for the sale of alcoholic liquor at retail. The amount due under the tax provided in this article shall be stated separately on the invoice receipt or other statement or memorandum of the payment given to the consumer at the time of payment, unless the person required to collect the tax does not have a cash register that separately states such tax. In any event the person required to collect the tax shall keep records that clearly support total liquor sales and liquor taxes due hereunder. (Amended 3/21/94 by Ord. No. 4215)

SEC. 25.11-6 RULES AND REGULATIONS. The City Manager of the Town of Normal may promulgate rules and regulations not inconsistent with the provisions of this Division concerning the enforcement and application of this Division. The term "rules and regulations" includes, but is not limited to, a case by case determination whether or not the tax imposed by this Division applies.

SEC. 25.11-7 FILING OF RETURN. The owner or owners of each liquor establishment within the Town of Normal shall file tax returns showing tax receipts received during each monthly period on forms prescribed by the City Manager. The returns shall be due on or before the 25th day of the calendar month succeeding the end of the monthly filing period. At the time of filing said returns, the owner shall remit to the Town of Normal all taxes collected for the period to which the tax return applies.

SEC. 25.11-8 FAILURE TO PAY, COLLECT, OR REMIT TAX. If for any reason any tax is not collected or remitted when due, interest as set forth in Division 13 of this Chapter on the amount of tax which remains unremitting shall be added and collected. Additionally, a one (1) time late filing penalty as set forth in Division 13 of this Chapter may be imposed and collected for any filings received or payments remitted after the 25th of the month. If for any reason, a tax return is not filed before the Town sends a Notice of Tax Due, a penalty as set forth in Division 13 of this Chapter may be imposed and collected. Whenever any person shall fail to pay, collect, or remit any tax as herein provided, the Corporation Counsel upon the request of the City Manager shall bring or cause to be brought an action to enforce compliance in any court of competent jurisdiction. (SEC. 25.11-8 Amended 3/18/2013 by Ord. No. 5487)
SEC. 25.11-9 RECORDS.

A. Every owner, manager, or operator of a liquor establishment in the Town of Normal shall keep books and records which, at a minimum, include a daily sheet showing:

1. The amount of taxable receipts within the twenty-four (24) hour period; and

2. The actual liquor establishment tax receipts collected for the date in question.

B. The City Manager or his delegate shall at all reasonable times have full access to said books and records.

C. The financial records of any liquor establishment submitted pursuant to this article or any rule and regulation promulgated thereunder shall not be available for public inspection in order to protect the owners' right to privacy except when necessary in any action to enforce collection of tax under this Division.

SEC. 25.11-10 EXEMPTIONS. The tax imposed under this Division shall not apply or be imposed upon a person organized and operated exclusively for charitable, religious, or educational purposes to the extent alcoholic liquor is purchased by such person and used solely for the charitable, religious or educational purposes of such person and is not resold for profit.

SEC. 25.11-11 SUSPENSION OR REVOCATION OF LICENSES FOR FAILURE TO COMPLY; HEARING.

A. Procedure for persons not holding a Town liquor license: If the City Manager, after a hearing held by or for him, shall find that any person has wilfully avoided collection or remittance of the tax imposed by this Division, he may suspend or revoke all city licenses held by such person. The owner, manager, or operator of the liquor establishment shall have an opportunity to be heard and such hearing to be held not less than five (5) days after notice of the time and place of the hearing addressed to the owner, manager, or operator at his last known place of business. The suspension or revocation of any license shall not release or discharge the owner, manager, or operator of the liquor establishment from his civil liability for the collection or remittance of the tax nor for prosecution of such offense.

B. Procedure for persons holding a Town liquor license: If the Liquor Commissioner, after a hearing held by or for him, shall find that any person has wilfully avoided collection or remittance of the tax imposed by this Division, he may suspend or revoke the retail liquor license held by said person. The suspension or revocation of the retail liquor license shall not release or discharge the owner, manager or operator of the liquor establishment from his civil liability for the collection or remittance of the tax nor for prosecution of such offense.
SEC. 25.11-12 DISPOSITION OF PROCEEDS OF TAX. All proceeds resulting from the imposition of the tax under this Division, including penalties, shall be paid into the treasury of the Town of Normal, and shall be credited to and deposited in the corporate fund of the Town.

SEC. 25.11-13 PENALTY. Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any of the provisions of this Division, except when otherwise specifically provided, upon conviction thereof, shall be punished by a fine of not less than twenty-five dollars ($25.00) nor more than five hundred dollars ($500.00). Each day of violation shall constitute a separate and distinct offense.

(Entire Division 11 Added by Ordinance No. 4210 on February 21, 1994)
DIVISION 12

TAX UPON THE PRIVILEGE OF USING OR CONSUMING ELECTRICITY

SEC. 25.12-1 TAX IMPOSED.

A. A tax is imposed on all persons engaged in the following occupations or privileges:

The privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the municipality at the following rates, calculated on a monthly basis for each purchaser:

1. For the first 2,000 kilowatt-hours used or consumed in a month; 0.5274 cents per kilowatt-hour;
2. For the next 48,000 kilowatt-hours used or consumed in a month; 0.3459 cents per kilowatt-hour;
3. For the next 50,000 kilowatt-hours used or consumed in a month; 0.3113 cents per kilowatt-hour;
4. For the next 400,000 kilowatt-hours used or consumed in a month; 0.3026 cents per kilowatt-hour;
5. For the next 500,000 kilowatt-hours used or consumed in a month; 0.2940 cents per kilowatt-hour;
6. For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.2767 cents per kilowatt-hour;
7. For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.2724 cents per kilowatt-hour;
8. For the next 5,000,000 kilowatt-hours used or consumed in a month; 0.2680 cents per kilowatt-hour;
9. For the next 10,000,000 kilowatt-hours used or consumed in a month; 0.2637 cents per kilowatt-hour; and
10. For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month; 0.2594 cents per kilowatt-hour.

(Entire Section A Amended 7/20/98 by Ord. No. 4541)
B. Pursuant to 65 ILCS 5/8-11-2, the rates set forth in subsection (a) above shall be effective: (A) for residential customers on August 1, 1998; and (B) for non-residential customers on the earlier of (1) the last bill issued prior to December 31, 2000, or (2) the date of the first bill issued pursuant to 220 ILCS 5/16-104.

C. Pursuant to 65 ILCS 5/8-11-2, the Town of Normal Gross Receipts Utility Tax for persons engaged in the occupation of supplying electricity (Chapter 25, Division 6, Town of Normal Municipal Code, 1969 as amended) shall specifically remain in effect: (A) for receipts attributable to residential customers, until July 31, 1998; and (B) for receipts attributable to non-residential customers, until the earlier of (1) through the last bill issued prior to December 31, 2000, or (2) the date of the first bill issued to such non-residential customer pursuant to 220 ILCS 5/16-104.

D. The provisions of Division 12 shall not be effective until August 1, 1998.

SEC. 25.12-2 EXCEPTIONS. None of the taxes authorized by this Division 12 may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the business or privilege may not, under the Constitution and statutes of the United States, be made the subject of taxation by this State or any political sub-division thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling or transmitting electricity, or engaged in the business of using or consuming electricity acquired in a purchase at retail, be subject to taxation under the provisions of this Division for those transactions that are or may become subject to taxation under the provisions of the Municipal Retailers' Occupation Tax Act as authorized by 65 ILCS 5/8-11-1; nor shall any tax authorized by this Division be imposed upon any person engaged in a business or on any privilege unless the tax is imposed in like manner and at the same rate upon all persons engaged in businesses of the same class in the municipality, whether privately or municipally owned or operated, or exercising the same privilege within the municipality.

SEC. 25.12-3 ADDITIONAL TAXES. Such tax shall be in addition to other taxes levied upon the taxpayer or its business.

SEC. 25.12-4 COLLECTION. The tax authorized by this Division shall be collected from the purchaser by the person maintaining a place of business in this State who delivers the electricity to the purchaser. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and if unpaid, is recoverable in the same manner as the original charge for delivering the electricity. Any tax required to be collected pursuant to this Division and any such tax collected by a person delivering electricity shall constitute a debt owed to the municipality by such person delivering the electricity. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to 3% of the tax to reimburse the person delivering electricity for the expense incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the municipality upon request. If the person delivering electricity fails to collect the tax from the purchaser, then the purchaser shall be required to pay the tax directly to the municipality in the manner prescribed by the municipality. Persons delivering electricity shall file returns pursuant to this Division at least monthly and shall at the time of filing such return, pay the municipality the amount of the tax due pursuant to this Division. Persons delivering electricity shall include in all returns detailed information required by the Town Treasurer.
SEC. 25.12-5 REPORTS TO MUNICIPALITY. On or before the last day of each month, each deliverer of electricity and each taxpayer who has not paid the tax imposed by this Division to a person delivering electricity as set forth above and who is not otherwise exempted from paying such tax shall make a return to the City Treasurer for the preceding month stating:

A. his name.

B. his principal place of business.

C. his gross receipts and/or kilowatt-hour usage during the month upon the basis of which the tax is imposed.

D. amount of tax.

E. such other reasonable and related information as the corporate authorities may require.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the Town of Normal, the amount of tax herein imposed; provided that a return filed by a deliverer of electricity may report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings, and the amount of tax actually remitted to the deliverer of electricity.

SEC. 25.12-6 CREDIT FOR OVER-PAYMENT. If it shall appear that an amount of tax has been paid which was not due under the provisions of this Division, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Division from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefore shall be so credited.

No action to recover any amount of tax due under the provisions of this Division shall be commenced more than three (3) years after the due date of such amount.

SEC. 25.12-7 PENALTY. Any taxpayer who fails to make a return, pay the tax due, or who makes a fraudulent return, or who willfully violates any other provision of this Division, shall upon conviction thereof, be fined not less than One Hundred Dollars ($100.00) nor more than One Thousand Dollars ($1,000.00) in addition, shall be liable in a civil action for the amount of tax due. A separate offense shall be deemed committed on each day during or on which a violation occurs or continues.

In addition to the foregoing, if for any reason any tax is not paid when due, a penalty of 10% of the amount of tax due shall be added and collected, plus interest at a rate provided in Chapter 25 of the Municipal Code, Town of Normal for funds due the Town.
SEC. 25.12-8 BOOKS AND RECORDS. The Town Treasurer, or his authorized representative, may upon reasonable notice examine the books and records of any taxpayer and deliverer of electricity, in order to determine compliance with this act and assure the enforcement and collection of the tax imposed. It shall be the duty of every taxpayer and deliverer of electricity to keep accurate and complete books and records, which reflect the kilowatt-hour of usage of electricity delivered to and consumed within the Town by individual customers.

SEC. 25.12-9 DEFINITIONS. Unless a contrary definition is provided or evident, the words and terms used in this Division shall have the meanings provided in Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-2) and Division 6 of Chapter 25 of the Municipal Code, Town of Normal, Illinois.
SEC. 25.13-1 - TITLE. This ordinance shall be known as, and may be cited as, the "Locally Imposed and Administered Tax Rights and Responsibility Ordinance."

SEC. 25.13-2 - SCOPE. The provisions of this ordinance shall apply to the Town’s procedures in connection with all of the Town’s locally imposed and administered taxes.

SEC. 25.13-3 - DEFINITIONS. Certain words or terms herein shall have the meaning ascribed to them as follows:

A. Act means the "Local Government Taxpayers’ Bill of Rights Act."

B. Corporate Authorities means the Town’s President and Board of Trustees/Mayor and City Council.

C. Locally Imposed and Administered Tax or Tax means each tax imposed by the Town that is collected or administered by the Town not an agency or department of the State. It does not include any taxes imposed upon real property under the Property Tax Code or fees collected by the Town other than infrastructure maintenance fees.

D. Local Tax Administrator, the Town’s Treasurer, is charged with the administration and collection of the locally imposed and administered taxes, including staff, employees or agents to the extent they are authorized by the local tax administrator to act in the local tax administrator’s stead. The local tax administrator shall have the authority to implement the terms of this ordinance to give full effect to this ordinance. The exercise of such authority by the local tax administrator shall not be inconsistent with this ordinance and the Act.

E. Town means the Town of Normal, Illinois.

F. Notice means each audit notice, collection notice or other similar notice or communication in connection with each of the Town’s locally imposed and administered taxes.

G. Tax Ordinance means each ordinance adopted by the Town that imposes any locally imposed and administered tax.

H. Taxpayer means any person required to pay any locally imposed and administered tax and generally includes the person upon whom the legal incidence of such tax is placed and with respect to consumer taxes includes the business or entity required to collect and pay the locally imposed and administered tax to the Town.

SEC. 25.13-4 – NOTICES. Unless otherwise provided, whenever notice is required to be given, the notice is to be in writing mailed not less than seven (7) calendar days prior to the day fixed for any applicable hearing, audit or other scheduled act of the local tax administrator. The notice shall be sent by the local tax administrator as follows:
A. First class or express mail, or overnight mail, addressed to the persons concerned at the persons’ last known address, or

B. Personal service or delivery.

SEC. 25.13-5 – LATE PAYMENT. Any notice, payment, remittance or other filing required to be made to the Town pursuant to any tax ordinance shall be considered late unless it is (a) physically received by the Town 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 Town, with adequate postage prepaid.

SEC. 25.13-6 – PAYMENT. Any payment or remittance received for a tax period shall be applied in the following order: (1) first to the tax due for the applicable period; (2) second to the interest due for the applicable period; and (3) third to the penalty for the applicable period.

SEC. 25.13-7 – Certain Credits and Refunds.

A. The Town shall not refund or credit any taxes voluntarily paid without written protest at the time of payment in the event that a locally imposed and administered tax is declared invalidly enacted or unconstitutional by a court of competent jurisdiction. However, a taxpayer shall not be deemed to have paid the tax voluntarily if the taxpayer lacked knowledge of the facts upon which to protest the taxes at the time of payment or if the taxpayer paid the taxes under duress.

B. The statute of limitations on a claim for credit or refund shall be one (1) year after the end of the calendar year in which payment in error was made. The Town shall not grant a credit or refund of locally imposed and administered taxes, interest, or penalties to a person who has not paid the amounts directly to the Town.

C. The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows:

1. The taxpayer shall submit to the local tax administrator in writing a claim for credit or refund together with a statement specifying:

   a. the name of the locally imposed and administered tax subject to the claim;

   b. the tax period for the locally imposed and administered tax subject to the claim;

   c. the date of the tax payment subject to the claim and the cancelled check or receipt for the payment;

   d. the taxpayer’s recalculation, accompanied by an amended or revised tax return, in connection with the claim; and
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e. a request for either a refund or a credit in connection with the claim to be applied to the amount of tax, interest and penalties overpaid, and, as applicable, related interest on the amount overpaid; provided, however, that there shall be no refund and only a credit given in the event the taxpayer owes any monies to the Town.

2. Within ten (10) days of the receipt by the local tax administrator of any claim for a refund or credit, the local tax administrator shall either:
   a. grant the claim; or
   b. deny the claim, in whole or in part, together with a statement as to the reason for the denial or the partial grant and denial.

3. In the event the local tax administrator grants, in whole or in part, a claim for refund or credit, the amount of the grant for refund or credit shall bear interest at the rate of six per cent (6%) per annum, based on a year of 365 days and the number of days elapsed, from the date of the overpayment to the date of mailing of a refund check or the grant of a credit.

SEC. 25.13-8 – AUDIT PROCEDURE. Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this ordinance.

A. Each notice of audit shall contain the following information:
   1. the tax;
   2. the time period of the audit; and
   3. a brief description of the books and records to be made available for the auditor.

B. Any audit shall be conducted during normal business hours and if the date and time selected by the local tax administrator is not agreeable to the taxpayer, another date and time may be requested by the taxpayer within thirty (30) days after the originally designated audit and during normal business hours.

C. The taxpayer may request an extension of time to have an audit conducted. The audit shall be conducted not less than seven (7) days from the date the notice is given, unless the taxpayer and the local tax administrator agreed to some other convenient time. In the event taxpayer is unable to comply with the audit on the date in question, the taxpayer may request another date within the thirty (30) days, approved in writing, that is convenient to the taxpayer and the local tax administrator.

D. Every taxpayer shall keep accurate books and records of the taxpayer’s business or activities, including original source documents and books of entry denoting the
transactions which had given rise or may have given rise to any tax liability, exemption or deduction. All books shall be kept in the English language and shall be subject to and available for inspection by the Town.

E. It is the duty and responsibility of every taxpayer to make available its books and records for inspection by the Town. If the taxpayer or tax collector fails to provide the documents necessary for audit within the time provided, the local tax administrator may issue a tax determination and assessment based on the tax administrator’s determination of the best estimate of the taxpayer’s tax liability.

F. If an audit determines there has been an overpayment of a locally imposed and administered tax as a result of the audit, written notice of the amount of overpayment shall be given to the taxpayer within thirty (30) days of the Town’s determination of the amount of overpayment.

G. In the event a tax payment was submitted to the incorrect local governmental entity, the local tax administrator shall notify the local governmental entity imposing such tax.

SEC. 25.13-9 – APPEAL.

A. The local tax administrator shall send written notice to a taxpayer upon the local tax administrator’s issuance of a protestable notice of tax due, a bill, a claim denial, or a notice of claim reduction regarding any tax. The notice shall include the following information:

1. the reason for the assessment;

2. the amount of the tax liability proposed;

3. the procedure for appealing the assessment; and

4. the obligations of the Town during the audit, appeal, refund and collection process.

B. A taxpayer who receives written notice from the local tax administrator of a determination of tax due or assessment may file with the local tax administrator a written protest and petition for hearing, setting forth the basis of the taxpayer’s request for a hearing. The written protest and petition for hearing must be filed with the local tax administrator within forty-five (45) days of receipt of the written notice of the tax determination and assessment.

C. If a timely written notice and petition for hearing is filed, the local tax administrator shall fix the time and place for hearing and shall give written notice to the taxpayer. The hearing shall be scheduled for a date within fourteen (14) days of receipt of the written protest and petition for hearing, unless the taxpayer requests a later date convenient to all parties.
D. If a written protest and petition for hearing is not filed within the forty-five (45) day period, the tax determination, audit or assessment shall become a final bill due and owing without further notice.

E. Upon the showing of reasonable cause by the taxpayer and the full payment of the contested tax liability along with interest accrued as of the due date of the tax, the local tax administrator may reopen or extend the time for filing a written protest and petition for hearing. In no event shall the time for filing a written protest and petition for hearing be reopened or extended for more than ninety (90) days after the expiration of the forty-five day period.

SEC. 25.13-10 – HEARING.

A. Whenever a taxpayer or a tax collector has filed a timely written protest and petition for hearing under section nine, above, the local tax administrator shall conduct a hearing regarding any appeal.

B. No continuances shall be granted except in cases where a continuance is absolutely necessary to protect the rights of the taxpayer. Lack of preparation shall not be grounds for a continuance. Any continuance granted shall not exceed fourteen (14) days.

C. At the hearing the local tax administrator shall preside and shall hear testimony and accept any evidence relevant to the tax determination, audit or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply.

D. At the conclusion of the hearing, the local tax administrator shall make a written determination on the basis of the evidence presented at the hearing. The taxpayer or tax collector shall be provided with a copy of the written decision.

SEC. 25.13-11 – INTEREST AND PENALTIES. In the event a determination has been made that a tax is due and owing, through audit, assessment or other bill sent, the tax must be paid within the time frame otherwise indicated.

A. Interest. The Town hereby provides for the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax to be two percent (2%) per month for each month in which the payment remains unremitting past the date upon which the payment was due. (Amended 3/18/2013 by Ord. No. 5487)

B. Late Filing and Payment Penalties. If a tax return is not filed within the time and manner provided by the controlling tax ordinance, a late filing penalty, of five percent (5%) of the amount of tax required to be shown as due on a return shall be imposed; and a late payment penalty of five percent (5%) of the tax due shall be imposed. If no return is filed within the time or manner provided by the controlling tax ordinance and prior to the Town issuing a notice of tax delinquency or notice of tax liability, then a failure-to-file penalty shall be assessed equal to twenty-five percent (25%) of the total tax due for the applicable
SEC. 25.13-12 – ABATEMENT. The local tax administrator shall have the authority to waive or abate any late filing penalty, late payment penalty or failure to file penalty if the local tax administrator shall determine reasonable cause exists for delay or failure to make a filing.

SEC. 25.13-13 – INSTALLMENT CONTRACTS. The Town may enter into an installment contract with the taxpayer for the payment of taxes under the controlling tax ordinance. The local tax administrator may not cancel any installment contract so entered unless the taxpayer fails to pay any amount due and owing. Upon written notice by the local tax administrator that the payment is thirty (30) days delinquent, the taxpayer shall have fourteen (14) days to cure any delinquency. If the taxpayer fails to cure the delinquency within the fourteen (14) day period or fails to demonstrate good faith in restructuring the installment contract with the local administrator, the installment contract shall be canceled without further notice to the taxpayer.

SEC. 25.13-14 – Statute of Limitations. The Town, through the local tax administrator, shall review all tax returns in a prompt and timely manner and inform taxpayers of any amounts due and owing. The taxpayer shall have forty-five (45) days after receiving notice of the reviewed tax returns to make any request for refund or provide any tax still due and owing.

A. No determination of tax due and owing may be issued more than 4 years maximum after the end of the calendar year for which the return for the applicable period was filed or for the calendar year in which the return for the applicable period was due, whichever occurs later.

B. If any tax return is not filed or if during any 4-year period for which a notice of tax determination or assessment may be issued by the Town, the tax paid was less than 75% of the tax due, the statute of limitations shall be six (6) years maximum after the end of the calendar year in which return for the applicable period was due or end of the calendar year in which the return for the applicable period was filed.

C. No statute of limitations shall apply if a fraudulent tax return was filed by the taxpayer. (Amended 3/18/2013 by Ord. No. 5487)

SEC. 25.13-15 – VOLUNTARY DISCLOSURE. For any locally imposed and administered tax for which a taxpayer has not received a written notice of an audit, investigation, or assessment from the local tax administrator, a taxpayer is entitled to file an application with the local tax administrator for a voluntary disclosure of the tax due. A taxpayer filing a voluntary disclosure application must agree to pay the amount of tax due, along with interest of one percent (1%) per month, for all periods prior to the filing of the application but not more than four (4) years before the date of filing the application. A taxpayer filing a valid voluntary disclosure application may not be liable for any additional tax, interest, or penalty for any period before the date the application was filed. However, if the taxpayer incorrectly determined and underpaid the amount of tax due, the taxpayer is liable for the underpaid tax along with applicable interest on
the underpaid tax, unless the underpayment was the result of fraud on the part of the taxpayer, in which case the application shall be deemed invalid and void. The payment of tax and interest must be made by no later than ninety (90) days after the filing of the voluntary disclosure application or the date agreed to by the local tax administrator. However, any additional amounts owed as a result of an underpayment of tax and interest previously paid under this Section must be paid within ninety (90) days after a final determination and the exhaustion of all appeals of the additional amount owed or the date agreed to by the local tax administrator, whichever is longer.

SEC. 25.13-16 - PUBLICATION OF TAX ORDINANCES. Any locally administered tax ordinance shall be published via normal or standard publishing requirements. The posting of a tax ordinance on the Internet shall satisfy the publication requirements. Copies of all tax ordinances shall be made available to the public upon request at the Town Clerk's office.

SEC. 25.13-17. The local tax administrator shall establish an internal review procedure regarding any liens filed against any taxpayers for unpaid taxes. Upon a determination by the local tax administrator that the lien is valid, the lien shall remain in full force and effect. If the lien is determined to be improper, the local tax administrator shall:

A. timely remove the lien at the Town’s expense;

B. correct the taxpayer’s credit record; and

C. correct any public disclosure of the improperly imposed lien.

SEC. 25.13-18 - APPLICATION: This ordinance shall be liberally construed and administered to supplement all of the Town’s tax ordinances. To the extent that any tax ordinance is in conflict with or inconsistent with this ordinance, this ordinance shall be controlling.

SEC. 25.13-19 - SEVERABILITY. If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

SEC. 25.13-20 - EFFECTIVE DATE. This ordinance shall be in full force and effect, after passage, approval and publication as required by law.

SEC. 25.13-21 - CODIFICATION: The Town Clerk is hereby directed and authorized to codify this Ordinance as Division 13 of Chapter 25 of the Municipal Code Town of Normal 1969 as amended.

ENTIRE DIVISION 13 ADDED 12/4/00 BY ORD. NO. 4694.
DIVISION 14
TOWN OF NORMAL TELECOMMUNICATIONS TAX

SEC. 25.14-1  TITLE.  This Division shall be known and cited as the “Town of Normal Telecommunications Tax Ordinance.” The tax imposed by this Division shall be known as the “telecommunications tax” and is imposed in addition to all other taxes imposed by the Town of Normal, the State of Illinois or any other municipal corporation or political subdivision thereof.

SEC. 25.14-2  DEFINITIONS.  When any of the following words or terms are used in this Division whether or not capitalized, they shall have the meaning or construction ascribed them in this Section:

A. City means the Town of Normal, Illinois.

B. Department or Department of Finance means the Department of Finance of the City.

C. Director or Director of Finance means the Director of Finance of the City.

D. Amount paid means the amount charged to the taxpayer’s service address located in the City regardless of where such amount is billed or paid.

E. Gross charge means the amount paid for the act or privilege of originating or receiving telecommunications in the City, and for all services rendered in connection therewith, valued in money, whether paid in money or otherwise, including cash, credits, services and property of every kind and nature, and shall be determined without any deduction on account of the cost of such telecommunications, the cost of materials used, labor or service costs or any other expenses whatsoever. In case credit is extended, the amount thereof shall be included only as and when paid.

However, “gross charge” shall not include:

1. Any amounts added to a purchaser’s bill because of a charge made pursuant to:

   a. the tax imposed by this Division.

   b. additional charges added to a purchaser’s bill pursuant to Section 9-222 of the Illinois Public Utilities Act.

   c. the tax imposed by the Illinois Telecommunications Excise Tax Act;

   d. the tax imposed by Section 4251 of the United States Internal Revenue Code; or
e. the infrastructure maintenance fee imposed by Division 10 of Chapter 26 of this Code;

2. Charges for a sent collect telecommunication received outside of the City.

3. Charges for leased time on equipment or charges for the storage of data or information or subsequent retrieval or the processing of data or information intended to change its form or content. This subdivision (E)(3) applies, but is not limited, to the use of calculations, computers, data processing equipment, tabulating equipment and accounting equipment and also applies to the usage of computers under a time-sharing agreement;

4. Charges for customer equipment, including equipment that is leased or rented by the customer from any source, provided that such charges are disaggregated and separately identified from other charges;

5. Charges to business enterprises certified under Section 9-222.1 of the Illinois Public Utilities Act to the extent of such exemption and during the period of time specified by the Illinois Department of Commerce and Community Affairs;

6. Charges for telecommunications and all services and equipment provided in connection therewith between a parent corporation and its wholly owned subsidiaries, or between the wholly owned subsidiaries, when the tax imposed under this Division previously was paid to a retailer, but only to the extent that the charges between the parent corporation and wholly owned subsidiaries, or between the wholly owned subsidiaries, represent an expense allocation between the corporations and not the generation of profit for the corporation rendering such service;

7. Bad debts; provided, however, that if any portion of a debt deemed to be bad is subsequently paid, the retailer shall report and pay the tax on that portion of the debt paid during the reporting period; or

8. Charges paid by inserting coins in coin-operated telecommunication devices.

F. Bad debt means any portion of a debt that is related to a sale at retail, for which gross charges are not otherwise deductible or excludable, that has become worthless or uncollectible as determined by applicable federal income tax standards.

G. Interstate telecommunications means all telecommunications originating in the City that terminate outside the State of Illinois and all telecommunications originating outside the State of Illinois which terminate in the City.
H. Intrastate telecommunications means all telecommunications originating in the City that terminate within the State of Illinois and all telecommunications which originate within the State of Illinois and terminate in the City.

I. Person means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, guardian or other representative appointed by order of any court, the Federal or State governments, including State universities created by a statute, or any city, town, county, or other political subdivision of this State.

J. Purchase at retail means the acquisition, consumption or use of telecommunications through a sale at retail.

K. Retailer means and includes every person engaged in the business of making sales at retail as defined in subsection (M) of this Section.

L. Retailer maintaining a place of business in this state, or any like designation, means and includes any retailer having or maintaining within the State of Illinois, directly or by a subsidiary, an office, distribution facilities, transmission facilities, sales office, warehouse or other place of business, or an agent or other representative operating within the State of Illinois under the authority of the retailer or its subsidiary, irrespective of whether such place of business, agent or other representative is located in the State of Illinois permanently or temporarily, or whether such retailer or subsidiary is licensed to do business in Illinois.

M. Sale at retail means the transmitting, supplying or furnishing of telecommunications and all services rendered in connection therewith for consideration:

1. To persons other than the City, Federal and State governments, and State universities created by statute; and

2. Other than between a parent corporation and its wholly owned subsidiaries, or between the wholly owned subsidiaries, but only when the tax previously has been paid to a retailer and the gross charge made by one such corporation to another such corporation is not greater than the gross charge paid to the retailer for their use or consumption and not for resale.

N. Service address means the location of telecommunications equipment from which telecommunications are originated or at which telecommunications are received by a taxpayer. If this location is not a defined location, as in the case of mobile phones, paging systems, maritime systems, air-to-ground systems and the like, “service address” shall mean the location of a taxpayer’s primary use of the telecommunications equipment as defined by telephone number, authorization code or location in Illinois where bills are sent.
O. **Taxpayer** means a person which individually, or through its agents, employees or permittees, engages in the act or privilege of originating telecommunications in the City or receiving telecommunications in the City and that incurs a tax liability under this Division.

P.

1. **Telecommunications**, in addition to the usual and popular meaning, includes, but is not limited to, messages or information transmitted through use of local, toll and wide area telephone service, private line services, channel services, telegraph services, teletypewriter service, computer exchange services, cellular mobile telecommunications service, specialized mobile radio services, paging service or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite or similar facilities.

2. The definition of **telecommunications** set forth in subsection (P)(1) shall not include:

   a. value-added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission; or

   b. purchase of telecommunications by a telecommunications service provider for use as a component part of the service provided by it to the ultimate retail consumer originating or terminating the taxable end-to-end telecommunications. Carrier access charges, right of access charges, charges for use of inter-company facilities, and all telecommunications resold in Section 25.14-3(D) used as a component of, or integrated into, end-to-end telecommunications service shall be non-taxable as sales for resale.

   c. Prepaid telephone calling arrangements as defined in Section 2-27 of the Retailers Occupation Tax Act (35 ILCS 120/2-27).

Q. **Originating** means initiating the transmission of messages or information and includes, but is not limited to, activating a mobile or portable telecommunications device for the purpose of sending or accepting messages or information.

SEC. 25.14-3  TAX IMPOSED.

A. Beginning April 1, 2002, a tax is hereby imposed upon:
1. The act or privilege of originating or receiving in the city intrastate telecommunications by a person at a rate of five percent (5%) of the gross charge for such telecommunications purchased at retail from a retailer and charged to a service address in the City; and

2. The act or privilege of originating or receiving in the city interstate telecommunications by a person at a rate of five percent (5%) of the gross charge for such telecommunications purchased at retail from a retailer and charged to a service address in the City.

B. To prevent actual multi-state taxation of the act or privilege that is subject to taxation under subsection (A)(2) of this section, any taxpayer, upon proof that the taxpayer has paid a municipal tax in another state on the same event, shall be allowed a credit against the tax authorized by subsection (A)(2) to the extent of the amount of such municipal tax properly due and paid in such other state which was not previously allowed as a credit against the tax imposed by this Division.

C. The tax imposed by this Division is not imposed on any act or privilege to the extent that such act or privilege may not, under the Constitution or statutes of the United States, be made the subject of taxation by the City.

D. Carrier access charges, right of access charges, charges for use of inter-company facilities and all telecommunications resold in the subsequent provision of, used as a component of or integrated into end-to-end telecommunications service are sales for resale and are not subject to the tax imposed by this Division.

SEC. 25.14-4 COLLECTION OF TAX BY RETAILERS.

A.

1. Any retailer maintaining a place of business in this state and making or effectuating a sale at retail shall collect the tax imposed by this Division from the taxpayer and remit it to the department as provided by Section 25.14-5 of this Division.

2. Any tax required to be collected pursuant to this Division and any tax collected by retailer shall constitute a debt owed by the retailer to the City.

3. The retailer shall collect the tax from the taxpayer by adding the tax to the gross charge for the act or privilege of originating telecommunications when sold for use in the manner prescribed by this Division.

4. The tax imposed by this Division shall constitute a debt of the purchaser to the retailer providing taxable services until paid and, if unpaid, is recoverable at law in the same manner as the original charge for taxable services.
B. The Director shall, upon application, authorize the collection of this tax by any retailer not maintaining a place of business in this state who, to the satisfaction of the Director, furnishes adequate security to ensure collection and payment of the tax. Such retailer shall be issued, without charge, a permit to collect the tax imposed by this Division. When so authorized, it shall be the duty of the retailer to collect the tax upon all of the gross charges for telecommunications originated in the City in the same manner, and subject to the same requirements, as a retailer maintaining a place of business in this state.

C. The tax authorized by this Division shall, when collected, be stated as a distinct item separate and apart from the gross charge for telecommunications.

D. Retailers may retain 1.75 percent of the tax they collect to reimburse them for expenses incurred in connection with collecting and remitting the tax, less any charge allowed by the Illinois Commerce Commission that permits them to recover such expenses. This commission shall not be allowed for taxes not timely remitted to the department.

SEC. 25.14-5  FILING RETURNS AND REMITTANCES BY RETAILERS. On or before the 15th day of each calendar month, every retailer maintaining a place of business in this state and every retailer authorized by the Director to collect the tax imposed by this Division shall file with the department a remittance return and remit all applicable tax for the preceding calendar month. The return shall be filed on a form prescribed by the Director, containing such information as the Director may reasonably require.

SEC. 25.14-6  REGISTRATION. Every retailer maintaining a place of business in this state shall register with the department within thirty (30) days after the effective date of this Division or the date of becoming such a retailer, whichever is later.

SEC. 25.14-7  OBLIGATION OF TAXPAYERS TO FILE RETURNS AND PAY TAX.

A. If a retailer fails to collect the tax imposed by this Division from a taxpayer, as required by Section 25.14-4, then the taxpayer shall pay the tax directly to the department.

B. On or before the 15th day of each calendar month, every taxpayer that has not paid the tax imposed by this Division to a retailer shall file with the department a tax return and pay the tax upon the gross charges the taxpayer paid to the retailer during the preceding calendar month. The return shall be filed on a form prescribed by the Director, containing such information as the Director may reasonably require.

SEC. 25.14-8  RESALE NUMBERS.

A. If a person who originates telecommunications in the City claims to be a reseller of telecommunications, that person shall apply to the department for a resale number. The applicant shall state facts showing why it is not liable for the tax imposed by this Division on any purchases of telecommunications and shall furnish such additional information as the department may reasonably require.
B. Upon approval of the application, the department shall assign a resale number to the applicant and shall certify the number of the applicant.

C. The department may cancel the resale number of any person if the number:
   1. was obtained through misrepresentation;
   2. is used to originate telecommunications tax-free when such telecommunications are not for resale; or
   3. is no longer necessary because the person has discontinued making resales.

D. The act or privilege of originating telecommunications in the City shall not be made tax-free on the ground of being a sale for resale unless the person has an active resale number issued by the department and furnishes that number to the retailer in connection with certifying to the retailer that a sale is nontaxable as a sale for resale.

SEC. 25.14-9 MAINTAINING BOOKS AND RECORDS. Every retailer maintaining a place of business in this state, every retailer authorized by the Director to collect the tax imposed by this Division and every taxpayer required by Section 25.14-7 to pay the tax directly to the department shall keep accurate books and records of its business or activity, including original source documents and books of entry denoting the transactions that gave rise, or may have given rise, to any tax liability or exemption. All such books and records shall be kept in the English language and, at all times during business hours of the day, shall be subject to and available for inspection and audit by the department.

SEC. 25.14-10 RULES AND REGULATIONS. The Director is authorized to adopt, promulgate and enforce rules and regulations pertaining to the administration and enforcement of this Division.

SEC. 25.14-11 SEVERABILITY. If any provision of this Division, or the application of any provision of this Division, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this Division, or their application, that can be given effect without the unconstitutional or invalid provision or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this Division. In particular, if subsection (A)(2) of Section 25.14-3 of this Division is declared unconstitutional or otherwise invalid, the tax imposed under Section (A)(1) of Section 25.14-3 shall remain in full force and effect.

SEC. 25.14-12 STATUS OF ILLINOIS MUNICIPAL CODE SECTION 8-11-17. If Section 8-11-17 of the Illinois Municipal Code is repealed, or becomes ineffective for any reason, then Division 6 of Chapter 25 of the Town of Normal Municipal Code (insofar as Division 6 is applicable to persons engaged in the business of transmitting messages by means of electricity, or radio magnetic waves or fiber optics) declared ineffective in favor of this Article, shall be deemed to be in full force and effect as of the date Section 8-11-17 is repealed or becomes ineffective during such time that Section 8-11-17 is not in effect. This Division shall be in full force and effect at any time that Section 8-11-17 is deemed to be in effect or authorizes the
imposition of the tax imposed under this Division. Provided, however, in the event Section 8-11-17 of the Illinois Municipal Code is repealed or becomes ineffective due to imposition of a substitute telecommunications tax collected by the state and remitted to municipalities, then it is the intent of the Normal Town Council to convert to such new state tax based on the telecommunications tax imposed by this Division rather than the Gross Receipts Utility Tax provided in Division 6 of this Chapter.

SEC. 25.14-13 PENALTY. Any retailer or taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Division shall, upon conviction, be fined not less than One Hundred Dollars ($100.00) nor more than One Thousand Dollars ($1,000.00) and in addition shall be liable in a civil action for the amount of tax due. A separate offense shall be deemed committed on each day during or on which a violation occurs or continues.

SEC. 25.14-14 LATE PAYMENT FEE. Any retailer or taxpayer who fails to file a return on time or remit payment of any tax due on time shall be liable for and pay a late payment fee as assessed by the Director up to One Hundred Dollars ($100.00) per day. The late payment fee shall be in addition to any penalty imposed pursuant to Section 25.14-13 and shall constitute a debt owed to the City.

SEC. 25.14-15 OVERPAYMENT OF TAX. If it shall appear that an amount of tax has been paid which was not due under the provisions of this division, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under the division from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefor shall be so credited.

(Entire Division 14 of Chapter 25 Added 2/18/02 by Ord. No. 4775)
DIVISION 15 - FOOD AND BEVERAGE TAX

SEC. 25.15-1 DEFINITIONS. For the purposes of this Chapter, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

A. **Alcoholic Liquor** means any spirits, wine, beer, ale or other liquid containing more than one half of one percent of alcohol by volume, which is capable of being consumed as a beverage by a human being.

B. **Prepared Food Item for Immediate Consumption** means and includes any and all material, whether solid, semi-solid or liquid used or intended to be used for human consumption and for nourishment of the human body. The term defined herein includes any and all alcoholic liquor except alcoholic liquor purchased in original package for consumption off the premises where sold. The term excludes soft drinks as defined in Section 2-10 of the Illinois Retailers’ Occupation Tax Act (35 ILCS 120/2-10). The term shall include and be limited to:

1. Food items purchased at a restaurant, bar or other establishment where facilities are provided for on-premise consumption, but such term shall not include food items purchased from other areas of any such establishment where such facilities providing on-premise consumption utilize a separate means of collecting receipts for such food purchased for immediate consumption and are physically separated from such other areas in the establishment.

2. Food items purchased from concession stands, snack shops and other establishments which sell food items primarily in individual sized servings, such as ice cream cones, candy bars and individually serve sandwiches, for immediate on-premises or off-premises consumptions; and

3. Food items which are purchased hot or are otherwise purchased prepared by immediate on-premise or off-premise consumption from catering establishments and restaurants with delivery services, except food items prepared off the premises.

For purposes of this Section, “food items prepared off the premises” means food items which are grilled, broiled, baked, fried or cooked in some other similar manner off the premises of the retailer. Such term shall not include food items which are precooked and then heated or warmed-up off the premises or food items which were previously cooked or prepared and then reheated off the premises.

C. **Retailer** means any person or persons having a sufficient proprietary interest in conducting a business which sells prepared food items for immediate consumption so as to entitle such person or persons to all or a portion of the net receipts from the sale thereof.
D. **Person** means any natural person, trustee, court appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political subdivision, contractor, supplier, vendor, vendee, operator, user or owner, or any officers, agents, employees or other representatives, acting either for himself or herself or for any other person in any capacity, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular or plural is included in any circumstance.

E. **Restaurant** means and includes any public place kept, used, maintained, advertised and held out to the public, as a place at which prepared food items for immediate consumption are served and/or prepared, whether or not consumed or intended to be consumed on the premises, but shall not include coin-operated automatic food dispensing machines.

F. **Bar** means and includes an establishment for the serving of alcoholic liquor.

**SEC. 25.15-2 IMPOSITION OF TAX.**

A. From and after January 1, 2003, there is hereby levied and imposed upon the privilege of purchasing food items prepared for immediate consumption in the Town of Normal, a tax of two (2%) percent of the purchase price, exclusive of any other tax charged for such food items.

B. Exempt from the tax imposed above are persons purchasing food items prepared for immediate consumption served or prepared at:

1. A restaurant owned by a church, grade school, junior high school or high school within the Town of Normal.
2. Restaurants used primarily in conjunction with institutional living establishments within the Town of Normal, including but not limited to dormitories, fraternities, sororities, residential care facilities and hospitals;
3. Premises or operations of not-for-profit organizations who serve food on an occasional and irregular basis.

**SEC. 25.15-3 LIABILITY FOR PAYMENT.**

A. The ultimate incidence of and liability for payment of said tax shall be borne by the person who purchases prepared food for immediate consumption. Said person hereinafter referred to as “consumer.”

B. All retailers shall jointly and severally have the duty to collect and shall collect and account for the tax imposed in Section 25.15-2 from each consumer at the time that the consideration for such purchase is paid. Such retailers shall be the trustee for the Town in the collection and remittance of said taxes.
SEC. 25.15-4 COLLECTION OF TAX. Every person required to collect the tax levied by this Section shall secure said tax from the consumer at the time he collects payment for the service of prepared food. Upon the invoice receipt or other statement or memorandum of the payment given to the consumer at the time of payment, the amount due under the tax provided in this Division shall be stated separately on said documents or combined with the amount of the Illinois Retailer’s Occupation Tax Act.

SEC. 25.15-5 RULES AND REGULATIONS. The Finance Director of the Town of Normal may promulgate rules and regulations not inconsistent with the provisions of this Division concerning the enforcement and application of this Division. The term “rules and regulations” includes, but it not limited to, a case-by-case determination whether or not the tax imposed by this Division applies.

SEC. 25.15-6 FILING OF APPLICATION. The owner of each restaurant shall complete a Town of Normal Application for Registration within thirty (30) days of opening for business. The application shall be filed with the Finance Division of the Town.

SEC. 25.15-7 FILING OR RETURN.

A. All retailers shall pay to the Town all taxes collected. The owner of each restaurant within the Town of Normal shall file monthly tax returns showing tax receipts received during each monthly period on forms prescribed by the Finance Director. The return shall be filed before the 25th day of the calendar month next succeeding the month for which the return is made and shall be accompanied by payment of all taxes due and owing for the month covered by said return.

B. The first taxing period for the purpose of this Section shall commence on January 1, 2003, and the tax return and payment for such period shall be due on or before February 25, 2003. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this Section.

C. Any payment made by check which is returned to the Town because of insufficient funds may result in the Finance Department requiring the retailer to make future payments by cashier’s check or money order.

SEC. 25.15-8 FAILURE TO FILE RETURN AND PAY TAX.

A. If for any reason any tax is not paid when due or a return is not filed when due, a penalty as set forth in Division 13 of this Chapter shall be added and collected. (Amended 6/16/08 by Ord. No. 5198)

B. In addition to the penalty assessed, any amount of tax which is not paid when due shall bear interest as set forth in Division 13 of this Chapter form the date when such tax becomes past due until such tax is paid.

C. As compensation for services rendered in the collection and payment of this tax, retailers filing a tax return may retain an amount of money equal to one percent (1%) of the tax due. However, a retailer may not retain one percent (1%) for any payment which is late or for which a late return is filed.
D. If for any reason a tax return is not filed before the Town sends a Notice of Tax Due, a penalty as set forth in Division 13 of this Chapter may be added and collected.

(SEC. 25.15-8 Amended 3/18/2013 by Ord. No. 5487)

SEC. 25.15-9 FINANCIAL RECORDS.

A. All retailers shall cause complete and accurate books, records and accounts showing the gross receipts for sale of taxable prepared food items and the taxes collected each day, which shall be made available in the Town for examination by the Town upon reasonable notice and during customary business hours.

B. The financial records of any restaurant submitted pursuant to this Division or any rule and regulation promulgated thereunder shall be considered confidential proprietary information and shall not be disclosed except as allowed by law.

SEC. 25.15-10 FAILURE TO REMIT; LICENSING. Payment and collection of said tax may be enforced by action in any court of competent jurisdiction and failure to collect, account for and pay over any tax collected from purchasers of taxable items shall be cause for revocation of any Town license of such retailer or applicable to the premises thereof, in addition to any other penalty provided in this Ordinance.

SEC. 25.15-11 VIOLATIONS; PENALTIES. Any retailer found guilty of violating, disobeying, omitting, neglecting or refusing to comply with, or resisting or opposing the enforcement of any of the provision of this Division, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than Seventy-five Dollars ($75.00) nor more than Five Thousand Dollars ($5,000.00) for the first offense, and not less than One Hundred Fifty Dollars ($150.00), nor more than Five Thousand Dollars ($5,000.00) for the second offense, and not less than Three Hundred Dollars ($300.00) nor more than Seven Thousand Five Hundred Dollars ($7,500.00) for the third offense, and not less than One Thousand Dollars ($1,000.00) nor more than Ten Thousand Dollars ($10,000.00) for the fourth and each subsequent offense, or five (5) times the amount of the tax imposed, if any, whichever is higher, for the second and each subsequent offenses. A separate and distinct offense shall be regarded as committed each day said retailer shall continue any such violation, or permit any such violation to exist after notification thereof.

(Ell Total Division 15 Added 11/18/02 by Ord. No. 4831 – Eff. 1/1/03)
DIVISION 16 – FEES

SEC. 25.16-1 PURPOSE. This Division shall impose fees for services provided by identified Town Departments. The fees shall be reviewed annually by the President and Board of Trustees and adjusted periodically as directed by Ordinance amending this Division.

SEC. 25.16-2. Fees hereby imposed by the Town and collected by the Town Clerk:

A. Fee to record an easement dedication plat or easement vacation plat: $150.00

B. Fee to apply for a zoning variation in any Zoning District Except R-1AA, R-1A, R-1B, and R-2: $150.00

C. Fee to apply for a zoning variation in the R-1AA, R-1A, R-1B, or R-2 Zoning District: $125.00

D. Fee to apply for a Zoning District map amendment (change in Zoning classification): $300.00

E. Fee to apply for a Special Use Permit: $300.00

F. Fee to apply for a Site Plan Review: $300.00

G. Fee to apply for approval of a Preliminary Planned Unit Development Plan or approval of a non-minor change in an Approved Preliminary or Final Planned Unit Development Plan:
   1. Less than 2 acres: $400.00
   2. 2 acres to less than 15 acres: $500.00
   3. 15 acres to less than 25 acres: $600.00
   4. 25 acres or more: $700.00

H. Fee to apply for a minor change in an approved Planned Unit Development Plan (Preliminary or Final Plan): $100.00

I. Fee to annex property to the Town of Normal with an Annexation Agreement: $1,000.00

J. Fee to annex property to the Town of Normal without an Annexation Agreement: $250.00

K. Fee to apply for an amendment to an Approved Annexation Agreement: $500.00
L. Fee to apply for approval of a Preliminary Subdivision Plan or apply for changes to an Approved Preliminary Subdivision Plan:

1. Less than 2 acres: $300.00
2. 2 acres to less than 15 acres: $400.00
3. 15 acres to less than 25 acres: $500.00
4. 25 acres or more: $600.00

M. Fee to apply for approval of a Final Plat or to apply for an expedited review of a Final Plat:

1. Less than 2 acres: $200.00
2. 2 acres to less than 15 acres: $300.00
3. 15 acres to less than 25 acres: $400.00
4. 25 acres or more: $500.00

N. Appeal of Zoning Administrator $ 50.00

O. Zoning Text Amendments $100.00
(N and O Added 6/16/08 by Ord. No. 5199)

P. Fee to pay liquor license fee in installments $100.00*
   *due on or before the last working day in February
(P Added 3/2/09 by Ord. No. 5241)

SEC. 25.16-3. The fees hereby imposed by the Town and collected by the Director of Parks and Recreation are in the amounts set forth in the Annual Budget passed by the Board of Trustees or, if the fee for a particular program is not included in the Annual Budget, as determined by the City Manager. (Fees Amended 3/21/2011 by Ord. No. 5375) (Amended 6/20/2016 by Ord. No. 5647)
SEC. 25.16-4. Fees hereby imposed by the Town and collected by the Town Building Commissioner:

A. Request for Letter from Building Commissioner regarding zoning or code violations for a specific property: $100.00
B. Fire Sprinkler System Permit Fee: $200.00
C. Fire Alarm Permit Fee: $50.00
D. Contractor Registration Fee: $50.00
E. Building Permit Fees based on the following cost of work:

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<th>Cost of Work</th>
<th>Fees</th>
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<tr>
<td>1. $0 to $1,000.00:</td>
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<td>2. $1,001.00 to $3,000.00:</td>
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<td>3. $3,001.00 to $10,000.00:</td>
<td>$45.00 plus $6.00 per $1,000 over $3,000.00</td>
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<td>4. $10,001.00 to $50,000.00:</td>
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<td>6. $500,001.00 to $1,000,000.00:</td>
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<td>7. $1,000,001.00 and up:</td>
<td>$3,722.50 plus $2.00 per $1,000 over $1,000,000.00</td>
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</tbody>
</table>
F. Deleted Dec. 7, 2009, by Ord. 5304 and Reserved for Future Use

G. Deleted Dec. 7, 2009, by Ord. 5304 and Reserved for Future Use

H. Fee to review construction plans:

- Single-family Dwelling: $90.00
- Two-family Dwelling: $120.00
- Multiple-family Dwelling: $300.00
- New Commercial: the greater of 0.0018% of estimated valuation or $300.00
- Commercial remodel: the greater of 0.003% of estimated valuation or $50.00

I. For each plumbing permit, the charges shall be $9.00 per opening for one or two-family construction and $12.00 per opening for all other work with a $30.00 minimum.

When changes in soil, waste or vent pipes are made, but no changes are made in number or location of the fixtures, the person obtaining said permit hereinabove, shall pay a permit fee computed at the rate of .004 x material and labor valuation required to complete the requested changes, with a $30.00 minimum.

J. Replacing water heater: $30.00

K. Lawn sprinkler systems: $30.00

L. Sewer service based on estimated valuation:
   - $0.00 to $5,000.00: $30.00
   - $5,000.00 or more: $30.00 plus .004% of estimated valuation

M. Water service based on estimated valuation:
   - $0.00 to $5,000.00: $30.00
   - $5,000.00 or more: $30.00 plus .004% of estimated valuation

N. The fees hereby imposed for mechanical, heating, ventilating, air conditioning, or refrigeration permits and inspection of work shall be based on the total estimated cost of the proposed heating, ventilating, air conditioning, or refrigeration work, as follows: (Amended 12/17/12 by Ord. No. 5478)
Estimated Cost

New Work and Installation or Unit Replacement or Unit Addition

$2,000.00 or less
$30.00

More than $2,000 but not more than $20,000
$30.00 plus $13.50 per Thousand or portion thereof

More than $20,000 but not more than $50,000
$273.00 plus $7.50 per Thousand over $20,000 or portion thereof

More than $50,000 but not more than $100,000
$500.00 plus $5.00 per Thousand over $50,000 or portion thereof

More than $100,000
$750.00 plus $4.25 per Thousand over $100,000 or portion thereof

Minimum Fee – For Heating and Air Conditioning – taken out on one permit
$25.00

O. The fees hereby imposed for electrical permits and inspection of work performed thereunder shall be as follows:

1. Fee Schedule Based on Amperage:

<table>
<thead>
<tr>
<th>SERVICE ENTRANCE FEEDER</th>
<th>REPLACEMENT OR ADDITION OF SERVICE ONLY</th>
<th>INSTALLATION IN A NEW BUILDING OR NEW BUILDING ADDITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 60 amp</td>
<td>$30.00</td>
<td>$30.00</td>
</tr>
<tr>
<td>61 to 100 amp</td>
<td>30.00</td>
<td>60.00</td>
</tr>
<tr>
<td>101 to 200 amp</td>
<td>50.00</td>
<td>100.00</td>
</tr>
<tr>
<td>201 to 400 amp</td>
<td>100.00</td>
<td>150.00</td>
</tr>
<tr>
<td>401 to 600 amp</td>
<td>125.00</td>
<td>210.00</td>
</tr>
<tr>
<td>601 to 800 amp</td>
<td>165.00</td>
<td>330.00</td>
</tr>
<tr>
<td>801 to 1000 amp</td>
<td>255.00</td>
<td>510.00</td>
</tr>
<tr>
<td>1001 to 1200 amp</td>
<td>300.00</td>
<td>600.00</td>
</tr>
<tr>
<td>OVER 1200 amp</td>
<td>360.00</td>
<td>720.00</td>
</tr>
</tbody>
</table>
ALL PERMITS, excluding the 1 and 2 Family construction, shall be charged a fee in addition to the service fee based on a percentage of the valuation as listed:

- $0.00 to $10,000.00: $16.00 per $1,000 of valuation
- $10,000.00 to $50,000.00: $160.00 plus $5.00 per $1,000 of valuation over $10,000.00
- $50,000.00 and above: $360.00 plus $3.50 per $1,000 of valuation over $50,000.00

FOR EACH MULTI-METER INSTALLATION, THERE WILL BE A CHARGE OF $10.00 FOR EACH METER.

2. Fee Schedule based on Valuation where no change in service amperage is made, including any remodeling work such as: new circuits and feeders, replacement light fixtures and electrical equipment of any kind. When service change and up-grade is made, both schedules will be charged.

VALUATION OF WORK TO BE DONE:

- $500.00 or less: $30.00
- $500.00 to $1,000.00: $45.00
- $1,000.00 to $10,000.00: $45.00 plus $16.00 per $1,000.00 or fraction thereof over $1,000.00
- $10,000.00 to $50,000.00: $189.00 plus $5.00 per $1,000.00 or fraction thereof over $10,000.00
- Above $50,000.00: $389.00 plus $2.50 per $1,000.00 or fraction thereof over $50,000.00

P. Permit fees to erect, alter or relocate a sign shall be in accordance with the following fee schedule hereby adopted within this jurisdiction:

1. Permit fees for Temporary Signs:

   $1.00 per day and not more than 84 days in a calendar year.

   A sticker with the expiration date shall be issued for each Temporary Sign. Such sticker shall be affixed to the sign for duration of display. If additional display time is permitted, a new sticker will be issued.
2. Permit fee for Free Standing Sign and Wall Sign:

<table>
<thead>
<tr>
<th>Value of Sign</th>
<th>Permit Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to $1,000</td>
<td>$30.00 Minimum Permit Fee</td>
</tr>
<tr>
<td>Up to $10,000</td>
<td>$30.00 and $16.00 for each thousand over $1,000.00</td>
</tr>
<tr>
<td>Up to $50,000</td>
<td>$174.00 and $7.50 for each thousand over $10,000.00</td>
</tr>
<tr>
<td>Over $50,000</td>
<td>$474.00 and $3.75 for each thousand over $50,000.00</td>
</tr>
</tbody>
</table>

Q. Multiple-Family License Fees. The Building Commissioner shall assess and collect the following fees:

1. Rooming Houses. For rooming houses which are licensed for less than ten (10) occupants, forty dollars ($40.00) plus seven dollars ($7.00) for each roomer allowed. For rooming houses which are licensed for ten (10) or more occupants, one-hundred twenty dollars ($120.00) plus twenty-one dollars ($21.00) for each roomer allowed. The Building Commissioner may reduce the license fee for rooming houses licensed for ten (10) or more occupants to forty dollars ($40.00) plus seven dollars ($7.00) for each roomer allowed if the Building Commissioner finds that the building or property has passed three consecutive inspections and has not had more than three violations of Town ordinances regarding Fire Safety, Building, Property Maintenance, or Zoning Codes within a twelve (12) month period. After the Building Commissioner has reduced the license fee for rooming houses licensed for ten (10) or more occupants, the Building Commissioner may increase the license fee to one hundred twenty dollars ($120.00) plus twenty-one dollars ($21.00) for each roomer allowed if the Building Commissioner finds that the building or property has failed an inspection or has had more than three violations of Town ordinances regarding Fire Safety, Building, Property Maintenance, or Zoning Codes within a twelve (12) month period. Said fees shall be paid no later than the later of August 1 of each year or the first day upon which a building requiring this license is occupied.

2. Multiple-Family and Multiple-Use Dwellings. Forty dollars ($40.00) per building plus seven dollars ($7.00) per dwelling unit but no less than $50.00. Said fees shall be paid no later than the later of August 1 of each year or the first day upon which a building requiring this license is occupied.

3. Hotels and Motels. Forty dollars ($40.00) plus seven dollars ($7.00) per unit but no less than $50.00. Said fees shall be paid no later than the later of August 1 of each year or the first day upon which a building requiring this license is occupied.
4. **Delinquent Penalty.** Twenty-five dollars ($25.00) or twenty percent (20%) of the license fee, whichever is greater, per month after the due date of the license fee.

5. **Replacement Application.** Five dollars ($5.00) for a replacement application form.

6. **Missed Inspections Appointment Fee.** Twenty-five dollars ($25.00) for every missed inspection appointment.

7. **Re-inspection Fee.** Fifty dollars ($50.00) for every re-inspection caused by a defect or deficiency not corrected in a previous re-inspection.

8. **Transfer Fee.** Twenty-five dollars ($25.00) for transferring a license from one owner to another.

9. **Bed and Breakfast Establishment.** Fifty dollars ($50.00). Said fees shall be paid no later than the later of August 1 of each year or the first day upon which a building requiring this license is occupied.

(Subsection Q Added 6/16/08 by Ord. No. 5199)

R. **Single-Family Rental License Fees.** The Building Commissioner shall assess and collect the following fees:

1. **Single-Family Dwellings.** Fifty dollars ($50.00) and two-family dwellings – seventy-five dollars ($75.00). Said fees shall be paid no later than the later of August 1 of each year or the first day upon which a building requiring this license is occupied.

2. **Delinquent Penalty.** Twenty-five dollars ($25.00) per month after the due date of the license fee.

3. **Replacement Application.** Five dollars ($5.00) for a replacement application form.

4. **Missed Inspections Appointment Fee.** Twenty-five dollars ($25.00) for every missed inspection appointment.

5. **Re-inspection Fee.** Fifty dollars ($50.00) for every re-inspection caused by a defect or deficiency not corrected in a previous re-inspection.

6. **Transfer Fee.** Twenty-five dollars ($25.00) for transferring a license from one owner to another.

(Subsection R Added 6/16/08 by Ord. No. 5199)

S. **Mobile Home Park License.** The Building Commissioner shall assess and collect the following fees:
SEC. 25.16-5

1. **Mobile Home Park Fee.** One hundred twenty dollars ($120.00) plus seven dollars ($7.00) per lot. Said fees shall be paid no later than the later of August 1 of each year or the first day upon which any building or mobile home in a mobile home park is occupied.

2. **Delinquent Penalty.** Twenty-five dollars ($25.00) or twenty percent (20%) of the license fee, whichever is greater, per month after the due date of the license fee.

3. **Replacement Application.** Five dollars ($5.00) for a replacement application form.

4. **Missed Inspections Appointment Fee.** Twenty-five dollars ($25.00) for every missed inspection appointment.

5. **Re-inspection Fee.** Fifty dollars ($50.00) for every re-inspection caused by a defect or deficiency not corrected in a previous re-inspection.

6. **Transfer Fee.** Twenty-five dollars ($25.00) for transferring a license from one to another.

(Subsection S Added 6/16/08 by Ord. No. 5199)

SEC. 25.16-5 FEES HEREBY IMPOSED BY THE TOWN:

A. **Fee to reclaim a vehicle towed in connection with an arrest for any of the offenses identified in Chapter 17, Division 10, of this Code, subject, however, to a refund based on proof of any defense provided in said Division 10 of Chapter 17** $500.00

B. **Fee for a Mass Gathering Permit** $ 50.00

C. **Fee for Sound Amplification Permit** $ 20.00

D. **Fee to apply for employment as Town Police Officer** $ 25.00

E. **Fees for emergency medical services, related transportation services, and other emergency services services as follows:**

   1. **Basic Life Support (BLS)** $500.00
   2. **Advanced Life Support 1 (ALS1)** $600.00
   3. **Advanced Life Support 2 (ALS2)** $673.00
   4. **Mileage** $12.00/Mile
   5. **Medical Treatment with No Transport** $150.00
   6. **Oxygen** $ 15.00
The charges for the foregoing services shall be adjusted on January 1 of each year by multiplying the then current fee by 1.03, and the product shall be the new fee for such service.


F. Fees for Specialized Rescue Services provided by the Fire Department, including but not limited to structural collapse, tactical rescue, high angle rescue, confined space rescue, below grade rescue, trench rescue, and other technical rescue services as follows:

1. $125.00 per hour per vehicle used in said specialized rescue services;
2. $35.00 per hour per firefighter employed in rendering said specialized rescue services; and
3. $500.00 for auto extrication services.

The following persons are jointly and severally liable for the specialized rescue services set forth above:

1. The owner of the property on which the specialized rescue services occurred;
2. Any person involved in an activity that caused or contributed to the emergency giving rise to the specialized rescue services;
3. Any individual who is rescued during the emergency and his or her employer if the person was acting in furtherance of the employer’s interest; and
4. In cases involving the recovery of property, any person having control, ownership, or custody of the property at the time of the emergency.

(Subsection F Added 2/1/2010 by Ord. No. 5324)

G. Fees for the response to any Hazardous Materials Incident, including natural gas leaks by the Fire Department where the response causes resources of the Fire Department to remain on scene for more than one hour and involving more than one apparatus. Fees shall be assessed as follows:

1. $125.00 per hour per vehicle used in said response;
2. $35.00 per hour per firefighter employed in rendering said response;

The following persons are jointly and severally liable for the responding Fire Services set forth above:
1. A person who owns or has custody of hazardous material that is involved in an incident requiring emergency action by an emergency response agency;

2. A person who owns or has custody of bulk or non-bulk packaging or a transport vehicle that contains hazardous material that is involved in an incident requiring emergency action by an emergency response agency;

3. A person who causes or substantially contributed to the cause of the incident.

(Subsection G Added 3/20/2017 by Ord. No. 5685)

SEC. 25.16-6 CONFLICT WITH OTHER CODE SECTIONS: In the event the fee amounts set forth in this Division conflict with fee amounts set forth in other Chapters of this Code for the same described services, licenses or permits, then the fees set forth in this Division shall be controlling. (Renumbered 3/2/09 by Ord. No. 5241)

SEC. 25.16-7 WAIVER OF FEES: The City Manager shall have the authority to waive the following fees set forth in this Division:

A. Building Permit and Electrical Permit Fees associated with the installation of an electric vehicle charging station. Such fee waiver authority shall be valid only until January 1, 2015, and shall apply only to electric vehicle charging stations for the recharging of electric vehicles, plug-in hybrid electric/gasoline vehicles and other such rechargeable vehicles licensed by the State of Illinois for use on public highways within the State. (Added 12/5/2011 by Ord. No. 5416)

(ENTIRE DIVISION 16 ADDED 2/4/08 BY ORD. NO. 5170)
DIVISION 17 – LINER HOUSING

SEC. 25.17-1. USE OF ADJACENT PARKING GARAGE. With respect to any liner housing development in the B-2 Central Business District where such liner housing is connected to a Town owned parking garage, each tenant in the attached liner housing shall have a license to purchase, at the then current market rate, no more than one monthly parking pass for use by the tenant in accordance with rules of general applicability for monthly parking passes for the attached parking garage. The license to purchase a monthly parking pass shall expire upon the earlier of termination of such tenant’s lease in the attached liner housing unit or termination of such license by action of the Normal Town Council. The Normal Town Council reserves the right to terminate the license granted herein at any time and for any reason. No property rights are granted hereby other than a license terminable by will.

SEC. 25.17-2. PEDESTRIAN INGRESS AND EGRESS. With respect to any liner housing development in the B-2 Central Business District where such liner housing is connected to a Town owned parking garage, each tenant in the attached liner housing shall have a license to use any connected stairwell, elevator, or other means of public ingress and egress to and from the parking garage, for ingress and egress to and from the attached liner housing and the attached parking garage or other public way. Such license shall terminate upon the earlier of termination of such tenant’s lease in the attached liner housing unit or termination of such license by action of the Normal Town Council. The Normal Town Council reserves the right to terminate the license granted herein at any time and for any reason. No property rights are granted hereby other than a license terminable by will.

(Entire Division 17 Added 6/18/2012 by Ord. No. 5445)
DIVISION 18 – NORMAL MOTOR FUEL TAX

SEC. 25.18-5. DEFINITIONS. In this Division 18:

“Finance Department” means the Finance Department of the Town of Normal.

“Finance Director” means the Finance Director of the Town of Normal.

“Motor fuel” has the definition set forth in Section 1.1 of the Motor Fuel Tax Law (35 ILCS 505/1.1).

“Motor-fuel retailer” means any person, firm or corporation engaged in the business of selling motor fuel at retail, and not for resale within the Town of Normal.

“Motor-fuel tax” means the tax imposed under SEC. 25.18-10.

SEC. 25.18-10. TAX IMPOSED.

A. A tax is imposed upon the privilege of using or consuming motor fuel that is purchased at retail within the Town of Normal. The tax is imposed at the rate of $0.04 per gallon or fraction thereof.

B. The tax imposed under this Section is in addition to any and all other taxes and charges. The tax imposed under this Section is not based on the selling or purchase price of the motor fuel or on the gross receipts from the sale or purchase of motor fuel.

C. The purchaser bears the liability for the payment of the tax. Each motor-fuel retailer is required to collect the tax from the purchaser and remit it as set forth in this Division 18.

D. The tax under this Section is imposed on and after July 1, 2015.

SEC. 25.18-15. COLLECTION OF TAX BY MOTOR-FUEL RETAILER.

A. Each motor-fuel retailer has the duty to collect and account for the motor-fuel tax from each purchaser at the time that the consideration for the retail purchase is paid.

B. Any person who collects the motor-fuel tax shall do as a trustee for and on account of the Town of Normal.

SEC. 25.18-20. REQUIRED RETURNS AND REMITTANCE OF TAX.

A. Each motor-fuel retailer has the duty to remit the motor-fuel tax collected under SEC. 25.18-15 to the Town of Normal in accordance with the requirements of this Section.
B. Each month, the motor-fuel retailer must file a tax return with the Finance Department. The return must be prepared and submitted in the form and manner required by the Finance Director. The return must be accompanied by the payment to the Town of all motor-fuel taxes that are due and owing for the period covered by the return. The due date for the return is the same monthly filing date that is established for the motor-fuel retailer for filing sales and use tax returns with the Illinois Department of Revenue (Form ST-1 or similar filings as required by the Department of Revenue) covering the same reporting period.

SEC. 25.18-25. RECORDKEEPING; INSPECTION OF RECORDS.

A. Each motor-fuel retailer has a duty to maintain complete and accurate books, records, and accounts showing the gross receipts for the sale of motor fuel and the motor-fuel taxes collected from purchasers.

B. The books, records, and accounts under this Section must be available in the Town for examination and for audit by the Town. Any examination by the Town may be made only after reasonable notice and may be made only during customary business hours.

SEC. 25.18-30. REGISTRATION OF MOTOR-FUEL RETAILERS. Each motor-fuel retailer doing business in the Town is required to register with the Finance Department on or before the later of: (1) July 1, 2015 or (2) 20 days after commencing business as a motor-fuel retailer. The registration must be in the form and manner required by the Finance Director.

SEC. 25.18-35. COMPENSATION OF MOTOR-FUEL RETAILER. A motor-fuel retailer who files a timely return under SEC. 25.18-20 is entitled to retain an amount equal to 1% of the amount to be remitted with that return. This retention is allowed for the purpose of compensating the motor-fuel retailer for the costs incurred in complying with the duties and obligations set forth under this Division 25.18. The motor-fuel retailer may not retain any amount if the return is not timely filed.

SEC. 25.18-40. PENALTY. If, for any reason, any tax imposed by this Division 25.18 is not paid or remitted when due, then interest and penalties apply as set forth in Division 13 of this Chapter.

(Entire Division 18 Added 3/2/2015 by Ord. No. 5584, Effective July 1, 2015)