

**AN ORDINANCE AMENDING CHAPTER 3.24 OF THE CITY OF COLUMBIA
MUNICIPAL CODE REGARDING MUNICIPAL UTILITY TAX**

[Signature]
City Clerk

WHEREAS, pursuant to 65 ILCS 5/8-11-2, the Corporate Authorities of the City of Columbia (“City”) may tax certain occupations or privileges, including the distribution, supply, furnishing, or selling of gas for use or consumption within municipal limits, as well as the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within municipal limits; and

WHEREAS, the City Council of the City of Columbia (“City Council”) previously adopted Chapter 3.24 of the City of Columbia Municipal Code (“City Code”), addressing municipal utility taxes within the City; and

WHEREAS, the City Council believes it is in the best interest of the City, and now desires to amend Chapter 3.24 of the City Code to add language exempting any and all accounts of the City of Columbia from taxes imposed within the Chapter, as well as to delete superfluous and repetitive sections within the Chapter and to consolidate the remaining sections.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Columbia, Illinois, as follows:

Section 1. That the preceding recitations in the upper part of this Ordinance realleged, restated and adopted as paragraph one ("1") of this Ordinance.

Section 2. That Section 3.24.020 of the City Code shall be amended to read as follows:

None of the taxes authorized by this Chapter may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the occupation 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 subdivision thereof, nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling or transmitting electricity, or using or consuming electricity acquired in a purchase at retail, be subject to taxation under the provisions of this chapter for those transactions that are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1 of the Illinois Municipal Code; nor shall any tax authorized by this chapter 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 City or exercising the same privilege within the City.

Any and all accounts of the City of Columbia shall be exempt from the taxes imposed by this Chapter."

Section 3. That Section 3.24.030 of the City Code shall be amended to read as follows:

“Section 3.24.030 Additional Taxes

Such taxes in this Chapter shall be in addition to other taxes levied upon the taxpayer or the business.”

Section 4. That Section 3.24.060 of the City Code shall be amended to read as follows:

A. A tax is imposed on all persons to whom Public Act 90-561 applies, on the privilege of using or consuming electricity required in a purchase at retail and used or consumed within the corporate limits of the City at the following rates, calculated on a monthly basis for each purchaser:

1. For the first two thousand (2,000) kilowatt-hours used or consumed in a month: \$0.4719 per kilowatt-hour;

2. For the next forty-eight thousand (48,000) kilowatt-hours used or consumed in a month: \$0.3748 per kilowatt-hour:

3. For the next fifty thousand (50,000) kilowatt-hours used or consumed in a month: \$0.3660 per kilowatt-hour;

4. For the next four hundred thousand (400,000) kilowatt-hours used or consumed in a month: \$0 3472 per kilowatt-hour.

5. For the next five hundred thousand (500,000) kilowatt-hours used or consumed in a month: \$0.3400 per kilowatt-hour;

6. For the next two million (2,000,000) kilowatt-hours used or consumed in a month: \$0.3200 per kilowatt-hour;

7. For the next two million (2,000,000) kilowatt-hours used or consumed in a month: \$0.3200 per kilowatt-hour;

8. For the next five million (5,000,000) kilowatt-hours used or consumed in a month: \$0.3130 per kilowatt-hour;

9. For the next ten million (10,000,000) kilowatt-hours used or consumed in

10. For all electricity used or consumed in excess of twenty million

(20,000,000) kilowatt-hours in a month: \$0.3000 per kilowatt-hour.”

follows: _____

Section 5.24.070 Collection

The tax authorized by this Chapter 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 Chapter 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 three percent 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 City in the manner prescribed by the City. Persons delivering electricity who file returns pursuant to this Section shall, at the time of filing such return, pay the City the amount of the tax collected pursuant to this Chapter.”

Section 6. That Section 3.24.080 of the City Code shall be amended to read as follows:

“Section 3.24.080 Reports to Municipality

For persons required to pay the tax directly to the City, on or before the last day of each month, each tax payer shall make a return to the City for the preceding month stating:

- A. His or her name;
- B. His or her principal place of business;
- C. His or her 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 City the amount of tax imposed; provided that in connection with any return, the taxpayer may, if he so elects, report any 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."

Section 7. That Section 3.24.089A of the City Code shall be deleted in its entirety.

Section 8. That Section 3.24.090 of the City Code shall be amended to read as follows:

“Section 3.24.090 Credit for Overpayment”

If it shall appear that an amount of tax has been paid which was not due under the provisions of this Chapter, 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, from the

taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three years prior to the filing of a claim therefor shall be so credited.

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

Section 9. That Section 3.24.100 of the City Code shall be amended to read as follows:

Any consumer who fails to make a return, or who makes a fraudulent return, or who willfully violates any provisions of this Chapter, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than one hundred dollars (\$100.00) nor more than seven hundred fifty dollars (\$750.00), and, in addition, shall be liable in a civil action for the amount of tax due.”

Section 10. That Section 3.24.110 through Section 3.24.150 shall be amended to read as follows:

“Section 3.24.110 - 3.24.150 -- RESERVED”

Section 11. This Ordinance shall take full force and effect after passage and approval by the Corporate Authorities.

YEAS: Aldermen Ebersohl, Agne, Niemietz, Roessler, Huch, Reis, Holtkamp
and Martens.

NAYS: None.

ABSENT: None.

ABSTENTIONS.

PASSED by the City Co.

2015. 2. 24.


KEVIN HUTCHINSON
Mayor
City of Columbia

ATTEST:

WESLEY J. HOFFKEN
City Clerk
City of Columbia