

**CHAPTER 4**  
**MUNICIPAL UTILITY TAXES**

**Section**

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**§3-4-1: MUNICIPAL GAS UTILITY TAX IMPOSED:**

A tax is imposed on all persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Village of Tower Lakes (the “Village”), and not for resale, at the rate of five percent (5%) of the gross receipts therefrom.

(Ord. 2020-11, passed 08/17/20)

**§3-4-2: EXCEPTIONS:**

No tax is imposed by this Chapter 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 be subject to taxation under the provisions of this Village Code 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.

(Ord. 2020-11, passed 08/17/20)

**§3-4-3: TAX IN ADDITION TO COMPENSATION FOR USE OF VILLAGE STREETS, ALLEYS, AND OTHER PUBLIC PLACES:**

Such tax shall be in addition to the payment of money, or value of products or services furnished to the Village 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 taxpayer’s business.

(Ord. 2020-11, passed 08/17/20)

**§3-4-4: DEFINITIONS:**

For the purposes of this Chapter, the following definitions shall apply:

- (A) “Gross receipts” means the consideration received for distributing, supplying, furnishing or selling gas 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 the service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expenses whatsoever; provided, however, that “gross receipts” shall not include any amounts specifically excluded from the definition of gross receipts in Section 8-11-2(d) of the Illinois Municipal Code.
- (B) “Persons” means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation, the State or any of its political subdivisions, any State university created by statute, or a receiver, trustee, guardian or other representative appointed by order of any court.

(Ord. 2020-11, passed 08/17/20)

**§3-4-5: EFFECTIVE DATE OF THIS CHAPTER:**

This Chapter shall take effect immediately after publication of the Village Ordinance amending the Tower Lakes Village Code and adopting this Chapter, 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 October 1, 2020.

(Ord. 2020-11, passed 08/17/20)

**§3-4-6: EFFECTIVE DATE OF TAX AND DUE DATE FOR RETURNS AND PAYMENTS OF SUCH TAX:**

On or before the last day of November, 2020, each taxpayer shall make a return to the Village Treasurer for the month of October, 2020 stating the following:

- (A) Name of taxpayer;
- (B) Address of taxpayer’s principal place of business;
- (C) Taxpayer’s gross receipts during those months 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.

On or before the last day of every month thereafter, each taxpayer shall make a like return to the Village Treasurer for a corresponding one (1) month period.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the Village Treasurer, 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.

(Ord. 2020-11, passed 08/17/20)

**§3-4-7: ERRONEOUS PAYMENTS:**

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, under this Chapter 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.

(Ord. 2020-11, passed 08/17/20)

**§3-4-8: LIMITATIONS ON ACTIONS TO RECOVER TAXES DUE:**

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

(Ord. 2020-11, passed 08/17/20)

**§3-4-9: PENALTY:**

Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Chapter is guilty of a petty offense 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.

(Ord. 2020-11, passed 08/17/20)