

CITY OF VILLA GROVE  
DOUGLAS COUNTY, ILLINOIS

ORDINANCE NO. 2022-MC08

**AN ORDINANCE AMENDING TITLE III, CHAPTER 35, SECTIONS §35.105 AND §35.106  
OF THE VILLA GROVE, ILLINOIS CODE OF ORDINANCES  
AS THEY RELATE TO MUNICIPAL UTILITY TAX**

PASSED BY THE CITY COUNCIL AND  
APPROVED BY THE MAYOR OF THE  
CITY OF VILLA GROVE, ILLINOIS  
THIS TWELFTH DAY OF SEPTEMBER 2022

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PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE MAYOR AND CITY COUNCIL OF THE CITY OF  
VILLA GROVE, DOUGLAS COUNTY, ILLINOIS, THIS THIRTEENTH DAY OF SEPTEMBER 2022

CITY OF VILLA GROVE  
DOUGLAS COUNTY, ILLINOIS

ORDINANCE NO. 2022-MC08

September 12, 2022

**AN ORDINANCE AMENDING TITLE III, CHAPTER 35, SECTIONS §35.105 AND §35.106  
OF THE VILLA GROVE, ILLINOIS CODE OF ORDINANCES  
AS THEY RELATE TO MUNICIPAL UTILITY TAX**

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**WHEREAS**, the City of Villa Grove, Douglas County, Illinois (the "City"), is a duly organized and existing City created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto with full powers to enact ordinances for the benefit of the residents of the City.

**WHEREAS**, the City previously adopted Title III, Chapter 35 of its Code of Ordinances regulating taxation; and

**WHEREAS**, the City has determined that it is necessary and in the best interest of the City and its residents to amend Title III, Chapter 35: Taxation of its Code of Ordinances as it relates to municipal utility taxes as provided herein.

**NOW THEREFORE, BE IT ORDAINED** by the Mayor and the City Council of Villa Grove, Illinois as follows:

SECTION 1: Incorporation Clause. The Mayor and City Council members hereby find that all of the recitals hereinbefore stated as contained in the preambles to this Ordinance are full, true and correct and does hereby, by reference, incorporate and make them part of this Ordinance.

SECTION 2: Purpose. This ordinance is to amend Article III: Chapter 35: Taxation of the Villa Grove, Illinois Code of Ordinances as it relates to municipal utility taxes.

SECTION 3: Title III, Chapter 35.105: DEFINITIONS of the Villa Grove, Illinois Code of Ordinances is hereby amended to now read, in entirety, as follows:

**"§ 35.106 DEFINITIONS.**

For the purposes of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**GROSS RECEIPTS.** The consideration received for the transmission of messages, or for distributing, supplying, furnishing or selling gas, electricity, water or wastewater for use or consumption and not for resale, as the case may be, except for that consideration received from the city; 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 the 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.

**PERSON.** 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.

**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 the persons do not, in turn, receive any consideration

in connection therewith, but shall not include the furnishing of services or facilities to persons for the transmission of messages to the extent that any services or facilities for the transmission of messages are furnished for a consideration, by the persons to other persons, for the transmission or messages.”

SECTION 4: Title III, Chapter 35.106: IMPOSITION OF TAX of the Villa Grove, Illinois Code of Ordinances is hereby amended to now read, in entirety, as follows:

**“§ 35.106 IMPOSITION OF TAX.**

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, at the rate of 5% of the gross receipts from the business originating within the corporate limits of the city. The 5% rate includes 0.146% to cover administrative costs of the taxpayers, with the balance, or net, of 4.854% to be paid to the city;

(B) Persons engaged in the business of distributing, supplying, furnishing or selling gas for use or consumption within the corporate limits of the city, and not for resale, at the rate of 5% of the gross receipts therefrom. The 5% rate includes 0.146% to cover administrative costs of the taxpayers, with the balance, or net, of 4.854% to be paid to the city;

(C) Persons engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption within the corporate limits of the city, and not for resale, at the rate of 5% of the gross receipts therefrom. The 5% rate includes 0.146% to cover administrative costs of the taxpayers, with the balance, or net, of 4.854% to be paid to the city;

(D) Persons engaged in the business of distributing, supplying, furnishing or selling water and wastewater for use or consumption within the corporate limits of the city, and not for resale, at the rate of

5% of the gross receipts therefrom. The 5% rate includes 0.146% to cover administrative costs of the taxpayers, with the balance, or net, of 4.854% to be paid to the city;

(E) The tax imposed under this section shall not apply with respect to gross receipts pertaining to bills for the distribution, supply, furnishing or sale of electricity where the use or consumption of the electricity is subject to tax imposed under this section."

SECTION 4. Headings. The headings for the articles, sections, paragraphs and sub-sections of this ordinance are inserted solely for the convenience of reference and form no substantive part of this ordinance nor should they be used in any interpretation or construction of any substantive provisions of this ordinance.

SECTION 5: Severability. The provisions of this Ordinance are hereby declared to be severable and should any provision, clause, sentence, paragraph, sub-paragraph, section, or part of this Ordinance be determined to be in conflict with any law, statute or regulation by a court of competent jurisdiction, said provision shall be excluded and deemed inoperative, unenforceable, and as though not provided for herein, and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect. It is hereby declared to be the legislative intent of the City Council that this Ordinance would have been adopted had not such unconstitutional or invalid provision, clause, sentence, paragraph, sub-paragraph, section, or part thereof had not been included.

SECTION 6: Superseder and Publication. All code provisions, ordinances, resolutions and orders, or parts thereof, in conflict herewith, are to the extent of such conflict hereby superseded. A full, true and complete copy of this Ordinance shall be published in pamphlet form as provided by the Illinois Municipal Code, as amended.

SECTION 7: Effective Date. This Ordinance shall be in full force and effect upon passage and approval, as provided by the Illinois Municipal Code, as amended.

**PRESENTED, PASSED, APPROVED AND ADOPTED** BY THE MAYOR AND CITY COUNCIL OF THE CITY OF VILLA GROVE, ILLINOIS, at its regular meeting on this twelfth day of September, A.D., 2022, by a roll call vote as follows:

Blaney, Thelma I. yea

Hooker, Anthony L. yea

Cheely, Kerry S. yea

Johnson, Derek S. yea

Eversole-Gunter, Cassandra A. X

Pangburn, Matthew M. absent

Garrett, Ryan P. yea

APPROVED:

Cassandra A. Eversole-Gunter

CASSANDRA A. EVERSOLE-GUNTER  
Mayor

ATTEST:

Michelle L. Osborne  
MICHELLE L. OSBORNE  
City Clerk

SEAL

