

## CHAPTER 5

### TAXATION AND FINANCE

ARTICLE 1	MUNICIPAL RETAILERS' OCCUPATION TAX
ARTICLE 2	MUNICIPAL SERVICE OCCUPATION TAX
ARTICLE 3	MUNICIPAL USE TAX
ARTICLE 4	AMUSEMENT TAX
ARTICLE 5	FOREIGN FIRE INSURANCE COMPANIES
ARTICLE 6	MOTOR VEHICLE TAX
ARTICLE 7	PURCHASES AND CONTRACTS
ARTICLE 8	REPEALED
ARTICLE 9	AUTOMOBILE RENTING OCCUPATION TAX, RENTING USE TAX, REPLACEMENT VEHICLE TAX
ARTICLE 10	LOCALLY IMPOSED AND ADMINISTERED TAX RIGHTS AND RESPONSIBILITY PROCEDURES
ARTICLE 11	HOME RULE OCCUPATION TAXES
ARTICLE 12	HOTEL TAX
ARTICLE 13:	PARKING LOT AND GARAGE OPERATIONS TAX
ARTICLE 14:	TIF DISTRICT HOTEL TAX
ARTICLE 15:	SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX
ARTICLE 16:	VEHICLE FUEL TAX
ARTICLE 17:	CANNABIS RETAILERS' OCCUPATION TAX

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## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 1 MUNICIPAL RETAILERS' OCCUPATION TAX

##### SECTION

- 5-1-1: Tax Imposed
- 5-1-2: Report
- 5-1-3: Payment to State
- 5-1-4: Exclusion Not Applicable

5-1-1: **TAX IMPOSED:** A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in the municipality at the rate of one per cent of the gross receipts from such sales made in the course of such business while this Article is in effect, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code.

5-1-2: **REPORT:** Every person engaged in such business in the municipality shall file with the State of Illinois, Department of Revenue, the report required by said agency on or before the last day of each calendar month.

5-1-3: **PAYMENT TO STATE:** At the time such report is filed, there shall be paid to the State of Illinois, Department of Revenue, the amount of tax hereby imposed on account of the receipts from sales of tangible personal property during the preceding month.

5-1-4: **EXCLUSION NOT APPLICABLE:** The exclusion contained in Section 2(d) of the 'Retailers Occupation Tax Act' approved June 28, 1933 as amended, shall not apply to property within the Village of Bridgeview.

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 2 MUNICIPAL SERVICE OCCUPATION TAX

##### SECTION

- 5-2-1: Tax Imposed
- 5-2-2: Report
- 5-2-3: Payment to State
- 5-2-4: Exclusion Not Applicable

5-2-1: **TAX IMPOSED:** A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service at the rate of one per cent of the cost price of all tangible personal property transferred by said servicemen, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code.

5-2-2: **REPORT:** Every supplier or serviceman required to account for Municipal Service Occupation Tax for the benefit of this municipality shall file with the State of Illinois, Department of Revenue, the report required by said agency on or before the last day of each calendar month.

5-2-3: **PAYMENT TO STATE:** At the time such report is filed, there shall be paid to the State of Illinois, Department of Revenue, the amount of tax hereby imposed.

5-2-4: **EXCLUSION NOT APPLICABLE:** The exclusion contained in Section 2(e) of the 'Service Occupation Tax Act' approved July 10, 1961 as amended, shall not apply to property within the Village of Bridgeview.

## CHAPTER 5.

### TAXATION AND FINANCE

#### ARTICLE 3. MUNICIPAL USE TAX.

##### SECTION

- 5-3-1: Tax Imposed.  
5-3-2: Collection.

5-3-1: TAX IMPOSED: A tax is hereby imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code, approved May 29, 1961, as amended, upon the privilege of using in the Village of Bridgeview any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with any agency of Illinois Government. The tax shall be at the rate of one percent (1%) of the selling price of such tangible personal property with selling price to have the meaning as defined in the Use Tax Act, approved July, 1955, as amended, and the tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being within the Village of Bridgeview.

5-3-2: COLLECTION: Such tax shall be collected by the Illinois Department of Revenue for the Village of Bridgeview and the tax must be paid, or an exemption determination obtained from the Department of Revenue, before the title or certificate of registration, for the personal property may be issued. The Department of Revenue shall have full power to administer and enforce the provisions of such Act and this Article of the Municipal Code of Bridgeview.



## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 4. AMUSEMENT TAX

##### SECTION

- 5-4-1: Definitions
- 5-4-2: Amusement Tax Imposed
- 5-4-3: Registration
- 5-4-4: Collection, Payment and Accounting
- 5-4-5: Rules and Regulations - Authorized

##### 5-4-1: DEFINITIONS: For purposes of this Chapter:

*"Amusement"* means any exhibition, performance, presentation or show for entertainment purposes, including, but not limited to, any theatrical, dramatic, musical or spectacular performance, promotional show, motion picture show, flower, poultry or animal show, animal act, circus, rodeo, athletic contest, sport, game or similar exhibition, such as boxing, wrestling, skating, dancing, swimming, riding on animals or vehicles, baseball, basketball, softball, soccer, football, tennis, golf, hockey, track and field games, bowling, or billiard and pool games. Amusement shall not mean, any recreational activity offered for public participation or on a membership or other basis, including, but not limited to, carnivals, amusement park rides and games, bowling, billiards and pool games, dancing, tennis, golf, racquetball, swimming, weightlifting, body building or similar activities. Amusement shall not mean raffles, as defined in the Illinois Compiled Statutes, ch. 230, sec. 15/1, as now or hereafter amended, inter track wagering facilities, as defined in the Illinois Compiled Statutes, ch. 230, sec. 5/3, as now or hereafter amended, or automatic amusement devices.

*"Automatic amusement devices"* means any machine which upon the insertion of a coin, slug, token or similar object may be operated generally by any person for use as a game, entertainment or amusement, whether or not registering a score, and includes but is not limited to such devices as jukeboxes, marble machines, pinball machines, video games, movie or video booths or stands and all games, operations or transactions similar thereto under whatever name by which they may be indicated.

*"Lessor"* means the person who operates an amusement pursuant to a lease with the owner of the amusement site.

*“Live theatrical, live musical or other live cultural performance”* means a live performance in any of the disciplines which are commonly regarded as part of the fine arts, such as live theater, music, opera, drama, comedy, ballet, modern or traditional dance, and book or poetry readings; but excluding such amusements as athletic events, races, or performances conducted at adult entertainment cabarets.

*“Maximum capacity”* means the persons that an auditorium, theater or other space may accommodate as determined by the Fire Department or other appropriate governmental agency; provided, however, that “maximum capacity” shall not exceed the maximum number of tickets or admissions that may be made available for sale to a performance stated in any binding written agreement relating to that performance. If the number of tickets or admissions actually sold to a performance exceeds the legally permissible limit, then, for purposes of determining the applicable tax “maximum capacity” shall mean such greater number.

*“Owner”* means (1) with respect to the owner of a place where an amusement is being held, any person who has an ownership or leasehold interest in a building, structure, vehicle, boat, area or other place who presents, conducts or operates an amusement in such place or who allows, by agreement or otherwise, another person to present, conduct or operate an amusement in such place; (2) with respect to the owner of an amusement, any person which has an ownership or leasehold interest in such amusement or any person who has a proprietary interest in the amusement so as to entitle such person to all or a portion of the proceeds, after payment of reasonable expenses, from the operation, conduct or presentation of such amusement, excluding proceeds from sales of tangible personal property.

*“Person”* means any natural individual, firm, society, foundation, institution, partnership, limited liability company, association, joint stock company, joint venture, public or private corporation, receiver, executor, trustee or other or other representative appointed by the order of any court, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular and plural are included in any circumstance.

5-4-2: AMUSEMENT TAX IMPOSED:

- A. An amusement tax is imposed upon the patrons of every amusement, which takes place within the Village. The rate of the tax shall be, equal to seven (7%) percent of the gross receipts from admission fees or other charges paid for the privilege to enter, to witness or to view such amusement, exclusive of federal, state or county taxes imposed upon the amusement patron, unless Subsection G of this Section provides for a lower rate.
- B. The tax imposed by Subsection A shall not apply to the following persons or privileges:
  - ( 1 ) The privilege of witnessing any stock show or business show that is not open to the general public, or

- ( 2 ) The privilege of witnessing any amateur production or activity such as amateur musicals, plays and athletic events conducted by a non-for-profit organization, duly qualified under the laws of the State of Illinois, operated exclusively for charitable, educational or religious purposes, or
- ( 3 ) Subject to satisfying the requirement contained in Subsection C of this Section, the privilege of witnessing any amusement sponsored or conducted by and the proceeds of which, after payment of reasonable expenses, inure exclusively to the benefit of:
  - ( a ) Religious, educational and charitable institutions, societies or organizations duly qualified under the laws of the State of Illinois;
  - ( b ) Societies or organizations for the prevention of cruelty to children or animals;
  - ( c ) Societies or organizations conducted and maintained for the purpose of civic improvement;
  - ( d ) Fraternal organizations, legion posts, social and political groups which conduct amusements, sponsored occasionally but not more often than twice yearly;

Provided, however, that the entities described in paragraphs ( a ) to ( d ) are not-for-profit institutions, organizations, groups or societies, where no part of the net earnings inure to the benefit of any private shareholder or person;

- ( e ) Organizations or persons in the armed services of the United States, or National Guard organizations, reserve officers' associations, or organizations or posts of war veterans, or auxiliary units or societies of such posts or organizations, if such posts, organizations, units or societies are organized in the State of Illinois, and if no part of their earnings inure to the benefit of any private shareholder or person;
- ( f ) Organizations or associations created and maintained for the purpose of benefiting the members, or dependents or heirs of members, of the police or fire departments of any political subdivision of the State of Illinois;

Provided that the exemptions contained in paragraphs ( a ) through ( f ) shall apply only to benefits or other fundraising events and shall not apply to more than two events per calendar year, which shall not exceed a total of 14 calendar days.



- ( g ) Societies or organizations conducted for the sole purpose of maintaining symphony orchestras, opera performances or artistic presentations, including, but not limited to, musical presentations (“artistic societies or organizations”), if the artistic society or organization (i) receives substantial support from voluntary contributions, (ii) is a not-for-profit institution where no part of the net earnings inure to the benefit of any private shareholder or person, and (iii) either (a) bears all risk of financial loss from its presentation of the amusement, where the amusement takes place at a venue that is owned or operated by, a not-for-profit institution, no part of whose net earnings inure to the benefit of any private shareholder or person, and where the amusement is limited to an engagement of not more than four calendar days over the course of a calendar year or (b) is substantially and materially involved in the production and performance of the amusement. Where an amusement is sponsored or conducted by two or more artistic societies or organizations, the requirements of subsection (i) and (ii) of this subsection must be met by each of such artistic societies or organizations, but the requirements of subsection (iii) may be met by any of such artistic societies or organizations, individually or in combination.

- C. None of the exemptions contained in subsection B (3) of this section shall apply to a person or privilege if a written application for exemption is not filed with the Village at least 15 calendar days prior to the amusement and if the Village determines at any time that the entity seeking the exemption does not qualify for the exemption. The application shall be on a form prescribed by the Village and shall contain all information and materials necessary to permit the Village to determine whether the exemption claimed by the applicant is applicable.
- D. The tax imposed in Subsection A of this Section shall not apply to or be imposed upon:
- (1) The admission fees to witness in person, live theatrical, live musical or other live cultural performances that take place in any auditorium, theater or other space in the County, whose maximum capacity, including all balconies and other sections, is less than 2,500 persons.
  - (2) Initiation fees and membership dues paid to a health club, golf club, racquetball club, tennis club or a similar club or organization, when such club or organization is organized and operated on a membership basis and for the recreational purposes of its members and its members’ guests, shall be exempt from the tax imposed in Subsection A of this Section. This exemption shall not be construed to apply to any fees paid or based upon, a per-event or a per-admission basis.

- (3) Fees or other charges paid by a patron for the privilege of witnessing, viewing or participating in an amusement, solely within the confines of such patron's home, shall be exempt from the imposition of the tax imposed in Subsection A of this Section. For purposes of this exemption, "home" means the permanent dwelling residence of the patron. For patrons who live in condominium buildings, apartment buildings or other multiple-unit structures, the individual dwelling unit the patron occupies shall be considered the patron's home.
- E. For the purpose of determining the amount of the amusement tax due under this Article, admission fees or other charges shall be computed exclusive of any federal, state or county taxes imposed upon the amusement patron and any separately stated charges for sales of tangible personal property.
- F. It is unlawful for any person to produce, present or conduct any amusement, without collection and payment of the tax, except as provided in this Article.
- G. The rate of the tax imposed in Subsection A of this Section shall be four (4%) percent of the gross receipts from admission fees or other charges to witness in person live theatrical, live musical or other live cultural performances that take place in any auditorium, theater or other space in the Village whose maximum capacity, including all balconies and other sections, is 2,500 persons or more.

5-4-3: REGISTRATION:

Every manager, operator or lessor of an amusement or of a place where an amusement is being held in the Village shall apply for registration as a tax collector with the Village no later than 30 days after commencing such business or 30 days after May 17, 2006, whichever occurs later. Application for registration shall be made to the Village by use of the form furnished by the Village Clerk for such purpose and shall contain such information as the Village Clerk may reasonably require.

5-4-4: COLLECTION, PAYMENT AND ACCOUNTING:

- A. It shall be the joint, and several duty of every manager, operator or lessor of an amusement or of a place where an amusement is being held to secure from each patron the tax imposed by this Article and to remit the tax to the Village not later than the last day of each calendar month for all admission fees or other charges received during the immediately preceding calendar month. A verified statement of admission fees or charges in a form prescribed by the Village shall accompany each remittance. Acceptance by the Village of any amount tendered in payment of the tax shall be without prejudice to any claim, demand or right on account of any deficiency.



- B. Canceled admission tickets and complete and accurate records, books and accounts in detail of all receipts shall be kept at the place of amusement or such other place in the County by the operator, manager or lessor as may be designated in writing by the person liable for collection of the tax. All such books, records and accounts shall be open to inspection by the Village at all reasonable times during business hours.
- C. Every manager, operator or lessor who is required to collect the tax imposed by this Article shall be considered a tax collector for the Village. All amusement taxes collected shall be held by such tax collector as trustee for and on behalf of the Village. The failure of the tax collector to collect the tax shall not excuse or release the patron from the obligation to pay the tax.
- D. Notwithstanding any other provision of this Article, in order to permit sound fiscal planning and budgeting by the Village, no person shall be entitled to a refund of, or credit for, the tax imposed by this Article unless the person files a claim for refund or credit within one year after the date on which the tax was paid or remitted to the Village.

5-4-5: RULES AND REGULATIONS – AUTHORIZED:

The Village Clerk is authorized to adopt, promulgate and enforce rules and regulations pertaining to the administration and enforcement of this Article.

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 5. FOREIGN FIRE INSURANCE COMPANIES

##### SECTION

- 5-5-1: Compliance Required
- 5-5-2: Tax Imposed
- 5-5-3: Reports and Payment
- 5-5-4: Defaulters
- 5-5-5: Recovery of Taxes
- 5-5-6: Provisions Not Applicable

5-5-1: **COMPLIANCE REQUIRED:** No corporation, company or association which is not incorporated under the laws of the State of Illinois shall engage in effecting fire insurance in the municipality, nor shall it transact any business of fire insurance in the municipality, without complying with the provisions of this Article.

5-5-2: **TAX IMPOSED:** Every such corporation, company or association shall pay to the Village Treasurer, for the maintenance, use and benefit of the Municipal Fire Department, a sum of money equal in amount to two percent (2%) per annum of the gross receipts received from fire insurance premiums by every and all agents of every such corporation, company or association, during the year ending on the first day of July in each year, for any insurance effected or agreed to be effected on property located in the municipality, by or with every such corporation, company or association during such year.

5-5-3: **REPORTS AND PAYMENT:** Every person acting as a representative or agent for or on behalf of a designated corporation, company or association, shall render to the Village Treasurer, on or before the 15th day of July of each year, a full and true account, verified by his oath, of all premiums which, during the year ending on the first day of July preceding the report were received by him, or any other person for him on behalf of the corporation, company or association. Said agent shall also, at the time of rendering said report, pay to the Village Treasurer the sum of money for which his corporation, company or association is accountable under the provisions of this Article.

The Village Treasurer may examine the books, records and other papers and documents of a designated agent, corporation, company or association for the purpose of verifying the correctness of the report of the amounts received for fire insurance.

5-5-4:       **DEFAULTERS:** If any account is not rendered on or before the 15th day of July of each year, or if the sum due remains unpaid after that day, it shall be unlawful for any corporation, company or association, so in default, to transact any business in the municipality until the sum due has been fully paid to the Village Treasurer.

This provision shall not relieve any corporation, company or association from the payment of any loss upon any risk that may be taken in violation of this requirement.

5-5-5:       **RECOVERY OF TAXES:** The amount of this tax may be recovered from the corporation, company or association which owes such tax, or from its agent, by an action in the name and for the use of the municipality as for money had received.

5-5-6:       **PROVISIONS NOT APPLICABLE:** The provisions of this Article shall not be applicable to receipts from contracts of marine insurance, even though they include insurance against fire, where the premium for the fire insurance is not separately specified.

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 6            MOTOR VEHICLE TAX

##### SECTION

- 5-6-1:        Definitions
- 5-6-2:        License Required
- 5-6-3:        State License
- 5-6-4:        Application
- 5-6-5:        License Fees
- 5-6-6:        License Year
- 5-6-7:        Sale of Vehicle
- 5-6-8:        Transfer of Vehicle License
- 5-6-9:        License Emblems
- 5-6-10:       Display of License Emblem
- 5-6-11:       Removal of Licenses Prohibited
- 5-6-12:       Duplicate Licenses
- 5-6-13:       Record of Licenses
- 5-6-14:       Late Filing Charge
- 5-6-15:       Exemptions
- 5-6-16:       Use of Funds
- 5-6-17       Senior Citizen Exemption

5-6-1:        DEFINITIONS:    For the purpose of this Article, the following terms shall have the indicated meaning:

- a.    Ambulance:    Any vehicle equipped for transporting those who are wounded injured or sick, including but not limited to Mobile Intensive Care Units.
- b.    Commercial Passenger Vehicle:    A motor vehicle operated for the transportation of persons and their property in the furtherance of any commercial or industrial enterprise.
- c.    Hearse:        Any vehicle designed for transporting the dead.
- d.    Motorcycle:    Any Motor vehicle having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground, including but not limited to motor propelled cycles, scooters and bicycles with motor attached, but excluding tractors.

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e. Motor Vehicles: Any vehicle propelled otherwise than by muscular power of man or animal, except such as run on rails or tracks.

f. Passenger Automobiles: A motor vehicle including a multi-person vehicle that is designed for carrying not more than ten (10) persons.

g. Recreational Vehicle: A vehicle originally designed or permanently converted and primarily used for living quarters or for human habitation, and not used as a commercial vehicle, including but not limited to house trailers, house cars, campers and private living coaches.

h. Semi-Trailer: A vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle, and so constructed that some of its weight and that of its load rests upon or is carried by another vehicle.

i. Tractor: An automotive vehicle designed to be used to draw or haul one (1) or more trailers or semi-trailers.

j. Trailer: A vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle, and so constructed that no part of its weight rests upon the towing vehicle.

k. Truck: Every motor vehicle designed, used or maintained primarily for the transportation of property.

5-6-2: LICENSE REQUIRED: It shall be unlawful for any motor vehicle owner residing within the municipality to use, or to cause or permit any of his agents, employees, lessees, licensees, or bailees to use, any motor vehicle, as herein defined, upon the public streets, highways, alleys or public ways of the municipality, unless such vehicle be licensed as hereinafter provided.

5-6-3: STATE LICENSE: No motor vehicle shall be licensed as herein provided unless the same shall have been licensed by the Secretary of State as provided by state law.

5-6-4: APPLICATION: Any person, firm or corporation desiring a license for the use or operation of a motor vehicle shall file an application therefor with the Village Clerk upon a form provided therefor, setting forth the name and address of the applicant, a description of the motor vehicle, current license plate numbers, and such other information as may be prescribed. Proof of ownership of current valid state license plates must be exhibited at the time application is made.



5-6-5: LICENSE FEES: The annual fee to be paid for such vehicle license shall be as follows:

a. Passenger Automobiles:

1. Passenger Automobiles, Ambulances, Hearses  
Vans or SUV's \$10.00

b. Motorcycles, Mopeds or Motor Scooters: \$10.00

c. Trucks, Tractor-Semi-Trailer Unit, or Bus (including vehicle and maximum load):

1. Truck and Van, 'B' Plate – 2 axle, less than 8,001 lbs \$15.00

2. Truck, 'D', 'E', 'F' Plate - 2 axle, 8,001 lbs to 16,000 lbs. \$35.00

3. Truck, 'H' 'I' 'J' Plate - 2 axle, 16,001 and over \$50.00

4. Truck, 'K' to 'Z' Plate - 3 or more axles \$65.00

d. Recreational Vehicles: \$15.00

The owner of a truck shall present a certificate of registration issued by the Secretary of State showing the classification of the vehicle by weight as evidence of the weight of such vehicle for the purpose of this section.

5-6-6: LICENSE YEAR: All licenses issued under the provisions of this article shall be for a fiscal year beginning on May 1st and shall expire on the following April 30th.

5-6-7: SALE OF VEHICLE: Immediately upon the sale of any vehicle licensed under this Article, when such sale is made prior to the date of expiration of such license, the vendor shall remove the license tag, plate, transparent sticker or other license emblem from the vehicle so sold.

Except where a vehicle license has been legally transferred as herein provided, it shall be the duty of the purchaser of any used automobile or other vehicle to remove and deliver to the vendor or the vendor's agent immediately any license tag, plate, transparent sticker or other license emblem which may be attached to such vehicle at the time of the purchase thereof, which the vendor of such vehicle may have refused, failed or omitted to detach from such vehicle as hereinabove required. It shall be unlawful for any such purchaser to use, sell or offer for sale such used automobile or other vehicle without having removed all such license tags, plates, transparent stickers or other license emblems.

5-6-8:           TRANSFER OF VEHICLE LICENSE:   Whenever the owner of any vehicle licensed under this Article, before the expiration of such license, sells or otherwise disposes of such vehicle and thereafter acquires another vehicle and desires to transfer the vehicle license originally used for the vehicle disposed of to such newly acquired vehicle, such owner shall immediately make application to the Village Clerk for a transfer of said vehicle license to the newly purchased vehicle. Said application shall state the name and address of the purchaser of said vehicle, together with a description of the newly purchased vehicle. Upon surrender of the original license, transparent sticker, vehicle tag or other emblem which has been issued, or upon proof that such sticker, plate or other emblem has been destroyed, the Village Clerk shall transfer said license to apply to the newly acquired vehicle upon payment of the proper fee.

a.   The transfer fee shall be One Dollar (\$1.00)

b.   If the fee to license the newly acquired vehicle is greater than the amount of the fee for the vehicle for which the original vehicle license was obtained, the applicant for transfer of license shall pay the difference between the fee to license the newly acquired vehicle and the fee for the original vehicle license plus the transfer fee as required above.

5-6-9:           LICENSE EMBLEMS:   Upon the issuance of a license under the terms of this Article, the Village Clerk shall deliver to the applicant, a sticker license emblem which shall bear the word 'Bridgeview' and the numerals designating the year for which such license is issued and a number identical with the number of such license.

5-6-10 :         DISPLAY OF LICENSE EMBLEM:   Upon delivery of said license, it shall be the duty of such applicant to firmly affix such license plate in the lower right hand corner on the inside of the glass portion of the windshield of such motor vehicle, approximately one (1) inch from the right hand lower section of the frame of said windshield.

a.   It shall be unlawful for any person, firm or corporation to use or cause, or permit any agent or employee to use, any such vehicle, even though fully licensed, upon the public ways of the municipality unless such license is affixed as herein provided.

b.   It shall be unlawful for any person to affix or cause to be affixed any license emblem to any automobile or other vehicle other than the vehicle to which



such license tag, plate, transparent sticker or other license emblem was intended to be affixed at the time of the issuance thereof by the Village Clerk.

5-6-11 : **REMOVAL OF LICENSE PROHIBITED:** It shall be unlawful for any person to remove any vehicle license plate or vehicle license sticker from any vehicle without the consent of the owner thereof, except as provided in Section 5-6-7.

5-6-12: **DUPLICATE LICENSES:** Duplicate vehicle licenses may be issued by the Village Clerk upon affidavit by the owner that his vehicle license plate or sticker has been lost or stolen and upon payment of One Dollar for the issuance of said duplicate license.

a. It shall be the duty of the Village Clerk upon receiving any such affidavit, to attach the same to the original application and to notify the Chief of Police that the original license number has been made void.

5-6-13: **RECORD OF LICENSES:** The Village Clerk shall keep an accurate record of all licenses issued, for each license year, and shall immediately file a copy of each license with the Chief of Police.

5-6-14: **LATE FILING CHARGE:** A late filing charge shall be assessed to all owners and operators of motor vehicles within the municipality for all payments received after the date upon which displaying such license is required under section 5-6-6 of the Code.

Provided further that a late filing charge of \$15.00 shall be assessed to all owners or operators of motor vehicles within the municipality for all payments received more than 30 days but less than 60 days after the date upon which displaying such license is required under Section 5-6-6 of this Code. A late filing charge of \$30.00 shall be assessed to all owners or operators of motor vehicles within the municipality for all payments received more than 60 days after the date upon which displaying such license is required under Section 5-6-6 of this Code.

New residents moving into the Village after July 1st of any license year will not be charged a penalty if a vehicle sticker is not purchased within thirty (30) days. This grace period will extend until April 1st of the following year when licenses are issued for the following license year. However, this grace period with regard to penalties for the purchase of vehicle licenses does not excuse or in any way exempt a resident from liability in the event that the resident receives a ticket from the Bridgeview Police Department for not displaying a vehicle sticker.

5-6-15 : **EXEMPTIONS:** Disabled veterans who have been issued the appropriate state vehicle license are exempt from the provisions of this article.

5-6-16: **USE OF FUNDS:** All revenues derived from such license and transfer fees shall be used for the purpose of improving, paving, repairing or maintaining the streets, alleys and other public roadways within the municipality provided, however, that the actual cost

of the collection of such fees and the disbursement thereof may be deducted from the total amount collected, may be used for the payment of salaries and wages of policemen engaged in the duty of regulating traffic.

5-6-17: SENIOR CITIZEN EXEMPTION: All persons reaching the age of 65 by May 1 of the license year shall be exempt from the license fee required in Section 5-6-5 for their owned passenger car, motorcycle or pick-up truck provided that the exemption is not applicable for commercial vehicles. Any person desiring to take advantage of the senior citizen exemption must display vehicle owner identification and proof of age at the time of application.

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 7 PURCHASES AND CONTRACTS

##### SECTION

- 5-7-1: Contractual Liabilities
- 5-7-2: Bidding Required
- 5-7-3: Purchase Authority
- 5-7-4: Emergency Contracts
- 5-7-5: Joint Purchase Agreements

5-7-1: **CONTRACTUAL LIABILITIES:** Except as otherwise provided by this Article or the Illinois Municipal Code, no contract shall be made by the Mayor and Board of Trustees, or by any committee or member thereof, and no expense shall be incurred by any of the officers, employees, agents or departments of the Village, unless an appropriation/budget has previously been made concerning that contract or expense. Any contract made or expense incurred in violation of this Article shall be null and void as to the Village and no money shall be paid on account thereof.

5-7-2: **BIDDING REQUIRED:** Any public improvement exceeding the amount of \$30,000 shall be constructed by contract let to the lowest responsible bidder after advertising for bids except if waived by a vote of two-thirds of the Board of Trustees.

5-7-3: **PURCHASE AUTHORITY:** All purchases of goods, services and supplies for the Village must be authorized as provided herein. The deputy department head, assistant department head and employees designated by the department head are hereby delegated and shall have authority to authorize any expenditure of \$750 or less. The department head is hereby delegated and shall have authority to authorize any expenditure of \$3,000 or less. The chairman of the committee is hereby delegated and shall have the authority to authorize the expenditure of \$15,000 or less. The Mayor is hereby delegated and shall have the authority to authorize the expenditure of \$30,000 or less.

5-7-4: **EMERGENCY CONTRACTS:** In the case of a bona fide operating emergency effecting the public health and safety, the Mayor, with the written approval of at least three Trustees, may authorize an expenditure not to exceed \$50,000.

5-7-5: **JOINT PURCHASE AGREEMENTS:** Joint purchase agreements with other governmental units must be authorized by the Mayor and Board of Trustees.



CHAPTER 5

TAXATION AND FINANCE

ARTICLE 8

REPEALED

Revised 6/07/06  
Revised 10/6/99

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 9. AUTOMOBILE RENTING OCCUPATION TAX, RENTING USE TAX, REPLACEMENT VEHICLE TAX

##### SECTION

- 5-9-1: Automobile Renting Occupation Tax.
- 5-9-2: Automobile Renting Use Tax
- 5-9-3: Replacement Vehicle Tax

5-9-1: AUTOMOBILE RENTING OCCUPATION TAX: A tax is hereby imposed upon all persons engaged in the business of renting automobiles in the Village of Bridgeview at the rate of 1% of the gross receipts from such business, in accordance with the provisions of 65 ILCS 5/8-11-7.

5-9-2: AUTOMOBILE RENTING USE TAX: A tax is hereby imposed upon the privilege in using in the Village of Bridgeview an automobile which is rented from a renter outside Illinois, and which is titled or registered with an agency of the state's government, at the rate of 1% of the rental price of such automobile, in accordance with the provisions of 65 ILCS 5/8-11-8.

5-9-3: REPLACEMENT VEHICLE TAX: A tax is hereby imposed upon each replacement vehicle, as defined in Section 1-157 of The Illinois Vehicle Code, purchased within the Village of Bridgeview by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim at the rate of \$50 per replacement vehicle, in accordance with the provisions of 65 ILCS 5/8-11-9.

Revised 7/14/99

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 10.        LOCALLY IMPOSED AND ADMINISTERED TAX RIGHTS AND RESPONSIBILITY PROCEDURES

##### SECTION

- 5-10-1:        Title
- 5-10-2:        Scope
- 5-10-3:        Definitions
- 5-10-4:        Notices
- 5-10-5:        Late Payment
- 5-10-6:        Payment
- 5-10-7:        Credits and Refunds
- 5-10-8:        Audit Procedures
- 5-10-9:        Appeal
- 5-10-10:       Hearing
- 5-10-11:       Interest and Penalties
- 5-10-12:       Abatement
- 5-10-13:       Installment Contracts
- 5-10-14:       Statute of Limitations
- 5-10-15:       Voluntary Disclosure
- 5-10-16:       Publication of Tax Ordinances
- 5-10-17:       Local Tax Administrator
- 5-10-18:       Application

5-10-1:        TITLE:        This Chapter shall be known as, and may be cited as, the "Locally imposed and Administered Tax Rights and Responsibility Procedures."

5-10-2:        SCOPE:        The provisions of this Chapter shall apply to the Village's procedures in connection with all of the Village's locally imposed and administered taxes.

5-10-3:        DEFINITIONS:        Certain words or terms herein shall have the meaning ascribed to them as follows:

"Act" means the "Local Government Taxpayers' Bill of Rights Act."

"Locally imposed and administered tax" or "tax" means each tax imposed by the Village that is collected or administered by the Village but does not include any taxes imposed upon real property under the Property Tax Code or fees collected by the Village other than infrastructure maintenance fees.

Revised 12/04/00

"Local tax administrator," means the Village Clerk who 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 Chapter to give full effect thereto. The exercise of such authority by the local tax administrator shall not be inconsistent with this Chapter and the Act.

"Notice" means each audit notice, collection notice or other similar notice or communication in connection with each of the Village's locally imposed and administered taxes.

"Tax Ordinance" means any ordinance adopted by the Village that imposes any locally imposed and administered tax.

"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 Village.

#### 5-10-4: NOTICES:

Unless otherwise provided, whenever notice is required to be given, the notice is to be in writing mailed not less than 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:

- (i) First class or express mail, or overnight mail, addressed to the persons concerned at the person's last known address, or
- (ii) Personal service or delivery.

#### 5-10-5: LATE PAYMENT:

Any notice, payment, remittance or other filing required to be made to the Village pursuant to any tax ordinance shall be considered late unless it is (a) physically received by the Village 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 Village, with adequate postage prepaid.

#### 5-10-6: PAYMENT:

Any payment or remittance received for a tax period shall be applied in the following order: first, to the tax due for the applicable period, second, to the interest due for the applicable period; and third, to the penalty for the applicable period.

Revised 12/04/00



## CREDITS AND REFUNDS:

(a) The Village 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 for credit or refund shall be 4 years \ after the end of the calendar year in which payment in error was made. The Village 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 Village.

(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 canceled 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
- (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 Village.

(2) Within 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 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.

5-10-8: AUDIT PROCEDURE:

Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this chapter.

(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 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 7 days nor more than 30 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 the taxpayer is unable to comply with the audit on the date in question, the taxpayer may request another date within the 30 days, approved in writing, that is convenient to the taxpayer and the local tax administrator.

(c) 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 Village.

(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 Village.

(e) It is the duty and responsibility of every taxpayer to make available its books and records for inspection by the Village. If the taxpayer or the Village 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 30 days of the Village'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.

5-10-9: 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 Village 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 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 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 notice and petition for hearing is not filed within the 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 90 days after the expiration of the 45-day period.

5-10-10: HEARING:

- (a) Whenever a taxpayer or a tax collector has filed a timely written protest and petition for a 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 14 days except by agreement of all parties.
- (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.

5-10-11: 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) The Village hereby provides for the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax, to be 1% per month or part thereof that a payment is late.

(b) If a tax return is not filed within the time and manner provided by the controlling tax ordinance, a late filing penalty, of 5% of the amount of tax required to be shown as due on a return shall be imposed. If no return is filed within the time or manner provided by the controlling tax ordinance and prior to the Village issuing a notice of tax delinquency or notice of tax liability,

Revised 12/04/00



then a failure to file penalty shall be assessed equal to 25% of the total tax due for the applicable reporting period for which the return was required to be filed. A late filing or payment penalty shall not apply if a failure to file penalty is imposed by the controlling ordinance.

5-10-12: 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.

5-10-13: INSTALLMENT CONTRACTS:

The Village 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 30 days delinquent, the taxpayer shall have 14 days to cure any delinquency. If the taxpayer fails to cure the delinquency within the 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.

5-10-14: STATUTE OF LIMITATIONS:

The Village, 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 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 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 Village, the tax paid was less than 75% of the tax due, the statute of limitations shall be 6 years after the end of the calendar year in which the 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 not apply if a fraudulent tax return was filed by the taxpayer.

Revised 12/04/00



5-10-15: 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 1% per month or part thereof, for all periods prior to the filing of the application but not more than 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 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 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.

5-10-16: 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 Village Clerk's office.

5-10-17: LOCAL TAX ADMINISTRATOR:

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:

- (i) timely remove the lien at the Village's expense;
- (ii) correct the taxpayer's credit record; and
- (iii) correct any public disclosure of the improperly imposed lien.

5-10-18: APPLICATION:

This Chapter shall be liberally construed and administered to supplement all of the Village's tax ordinances. To the extent that any tax ordinance is in conflict with or inconsistent with this Chapter, this Chapter shall be controlling.

Revised 12/04/00

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 11. HOME RULE OCCUPATION TAXES

##### SECTION

- 5-11-1: Home Rule Municipal Retailers' Occupation Tax
- 5-11-2: Home Rule Municipal Service Occupation Tax

5-11-1: HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX: There is hereby imposed upon all persons engaged in the business of selling tangible personal property (excluding items of tangible personal property titled or registered with an agency of the State of Illinois; excluding sales of food for human consumption that 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 excluding prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics) at retail in the Village of Bridgeview a home rule municipal retailers' occupation tax at the rate of 1.0% on the gross receipts from such sales made in the course of such business.

5-11-2: HOME RULE MUNICIPAL SERVICE OCCUPATION TAX: There is hereby imposed upon all persons engaged in the business of making sales of service in the Village of Bridgeview a home rule municipal service occupation tax at the rate of 1.0% of the selling price of all tangible personal property transferred by such service mean either in the form of tangible personal property or in the form of real estate as an incident to a sales service (excluding sales of food for human consumption that 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 excluding prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics).

Revised 3/20/02

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 12. HOTEL TAX

##### SECTION

- 5-12-1: Hotel Tax Imposed
- 5-12-2: Definitions
- 5-12-3: Hotel Tax Borne By Lessee
- 5-12-4: Collection
- 5-12-5: Payment and Penalty for Nonpayment
- 5-12-6: Records
- 5-12-7: Suspension or Revocation of Licenses
- 5-12-8: Proceeds

5-12-1: HOTEL TAX IMPOSED: A hotel tax is hereby imposed upon the rental or leasing of any Hotel Accommodations in the Village at the rate five percent (5%) of the gross rental or leasing charge.

5-12-2: DEFINITIONS:

For the purpose of this Chapter, the following words or terms shall have the meaning ascribed to them:

“Hotel Accommodations” means a room or rooms advertised or held out to the public to be an inn, motel, hotel, apartment hotel, lodging house, bed and breakfast, hostel or other place where sleeping accommodations are furnished for consideration, whether with or without meals, and irrespective of the length of the rental or leasing, in which 10 or more rooms are maintained for such purposes. The term excludes any room which is classified as an apartment by the Village in which persons establish a domicile or permanent rental by entering into a lease of not less than 30 days.

5-12-3: HOTEL TAX BORNE BY LESSEE: The ultimate incidence of and liability for payment of the hotel tax shall be borne by the hotel owner, manager or operator of such. Hotel Accommodations. The hotel tax herein levied shall be in addition to any and all other taxes. The hotel owner, manager, or operator may reimburse themselves for their hotel tax liability by charging the lessee or tenant of such Hotel Accommodations by separately stating such hotel tax as an additional charge on the lessee's or tenant's statement of charges. It shall be the duty of every owner, manager, or operator of Hotel Accommodations to secure said hotel tax from the lessee or tenant of said Hotel Accommodations and pay over to the Village Collector said hotel tax under rules and regulations promulgated by the Village Collector or as otherwise established by the Village.

Revised 06/16/04



5-12-4        **COLLECTION:**        The hotel tax shall be secured by the hotel owner, manager or operator from the lessee or tenant when collecting the price, charge or rent to which it applies. Every lessee or tenant shall be given a bill, invoice, receipt or other statement or memorandum of the price, charge or rent payable upon which the hotel accommodations hotel tax shall be stated, charged and shown separately. The hotel tax shall be paid to the Village Collector or the authorized representative of this office on a monthly basis. The hotel tax shall be due on or before the 15<sup>th</sup> day of the succeeding calendar month.

5-12-5:        **PAYMENT AND PENALTY FOR NON PAYMENT:**        Every owner, manager or operator of Hotel Accommodations shall file a sworn hotel tax return on a monthly basis with the Village Collector showing hotel tax receipts received with respect to Hotel Accommodation space rented or leased during the preceding monthly period, upon forms prescribed by the Village Collector. At the time of filing said hotel tax return, the owner, manager or operator of Hotel Accommodations shall pay to the Village Collector all taxes due for the period to which the hotel tax return applies.

If for any reason any hotel tax is not paid when due, a penalty at the rate of one percent (1%) per month (or any part thereof) on the amount of hotel tax which remains unpaid shall be added and collected. Whenever any person shall fail to pay any hotel tax as herein provided, upon the request of the Village Collector, the Village Attorney shall bring or cause to be brought an action to enforce the payment of said hotel tax in behalf of the Village in any court of competent jurisdiction with the cost of such enforcement to be borne by the owner of the Hotel Accommodations.

5-12-6:        **RECORDS:**        Every owner, manager or operator of Hotel Accommodations shall keep books and records showing the prices, rents or charges made or charged, and occupancies taxable under this ordinance. The Village Collector shall at all reasonable times have full access to said books and records upon not less than 24 hours notice.

5-12-7:        **SUSPENSION OR REVOCATION OF LICENSES:**        If the Mayor, after hearing held by or for him, shall find that any owner, manager or operator of Hotel Accommodations has willfully avoided payment of the hotel tax, he may suspend or revoke all Village licenses held by said hotel tax evader. The owner, manager or operator of the Hotel Accommodations shall have an opportunity to be heard and such hearing shall not be held less than five 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 Hotel Accommodations from civil liability for the payment of the hotel tax nor for prosecution of such offense.

5-12-8:        **PROCEEDS:**        All proceeds resulting from the imposition of the hotel tax, including penalties, shall be distributed within 30 days after the 15<sup>th</sup> day of the calendar month as follows:



(a) One percent (1%) of the gross rental or lease charges collected shall be paid to the Chicago Southland Convention and Visitors Bureau for the sole purpose of promoting tourism and conventions.

(b) The excess over one percent (1%) of the gross rental or lease charges collected shall be retained by the Village for general corporate purposes or as otherwise designated by the Mayor and Board of Trustees.

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 13 PARKING LOT AND GARAGE OPERATIONS TAX

##### SECTION

- 5-13-1: Definitions
- 5-13-2: Tax Imposed
- 5-13-3: Rules And Regulations—Authorized—Publication
- 5-13-4: Maintenance Of Records
- 5-13-5: Parking Lot Location and Operation
- 5-13-6: Tax Remittance and Returns
- 5-13-7: Penalties and Administration

##### 5-13-1: DEFINITIONS:

For purposes of this Article:

*“Motor vehicle”* means any vehicle which is self-propelled.

*“Operator”* means any person conducting the operation of a parking lot or garage, as defined by this Article, or receiving the consideration for parking or storage of motor vehicles at such parking place.

*“Parking lot”* or *“parking garage”* means any building, structure, premises, enclosure or other place, whether enclosed or not, except a public way, within the Village of Bridgeview, where motor vehicles are stored, housed or parked for hire, charge, fee or other valuable consideration in a condition ready for use, or where rent or compensation is paid to the owner, manager, or lessee of the premises for the housing, storing, sheltering, keeping or maintaining of such motor vehicles; provided, however, that said terms shall not include: (i) residential parking provided for single-family homes or multiple-family dwelling units, wherein an arrangement for such parking is provided on a rental basis to meet the terms of the Bridgeview Zoning Ordinance for off-street parking, the consideration being set forth in the house or apartment lease or in a separate writing between the landlord and tenant, or if in a condominium between the condominium association and the owner, occupant or guest of a unit whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking lot or garage; (ii) parking provided on property owned by the Village of Bridgeview; and (iii) parking on property owned by ComEd provided through an arrangement with the Village of Bridgeview.

*"Person"* means any natural person, trustee, court-appointed representative, syndicate, association, partnership, limited liability company, firm, club, company, corporation, business trust, institution, agency, unit of local government, municipal corporation, or other political subdivision, or any other entity recognized by law as the subject of rights and duties.

*"Recipient"* means any person who seeks the privilege of occupying space for a motor vehicle in or upon a parking lot or garage, the use of privilege of which is subject to the tax imposed by this Article.

5-13-2 TAX IMPOSED:

- ( a ) There is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the Village of Bridgeview a tax of \$2.00 for each such motor vehicle parked in or upon each parking lot or garage for every 24-hour period or fraction thereof.
- ( b ) The ultimate incidence of and liability for payment of the tax is on the person who seeks the privilege of occupying space in or upon the parking lot or garage.
- ( c ) The tax imposed by this Article shall be paid in addition to any and all other taxes.
- ( d ) Each operator of a parking lot or garage shall secure the tax from the Recipient of the parking privilege and remit the tax to the department of revenue under procedures prescribed by the Village Clerk or as otherwise provided in this Article.
- (e) Each operator required to collect the tax imposed by this Article shall secure the tax from the Recipient at the time the price, charge or rent to which it applies is collected. If the Recipient is given any invoice, receipt or other statement of the price, charge or rent paid or payable, the tax shall be stated, charged and shown separately on the document.
- (f) It shall be unlawful for any operator to permit a Recipient the privilege of parking a motor vehicle in or upon any parking lot or garage in the Village of Bridgeview without first having collected the tax imposed by this Article.

5-13-3: RULES AND REGULATIONS – AUTHORIZED – PUBLICATION:

The Village Clerk is authorized to adopt, promulgate and enforce rules and regulations pertaining to the administration and enforcement of this article.

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Revised 10/02/2013

5-13-4: MAINTENANCE OF RECORDS:

- ( a ) It shall be the duty of every operator to keep accurate and complete books and records to which the Village Clerk shall at all times have full access. These books and records shall include a daily sheet for each location showing (i) the number of motor vehicles parked in or on each lot or garage, and (ii) the actual parking lot or garage tax receipts collected from all parking transactions.
- ( b ) All books and records required by this section shall be retained for at least four years after the end of the calendar year in which they are created.

5-13-5: PARKING LOT LOCATION AND OPERATION:

- ( a ) It shall be the duty of every operator to register with the Village prior to allowing any motor vehicle to park at a parking lot or garage where consideration is paid for such privilege.
- ( b ) It shall be unlawful for any person to charge a fee for parking on any property in the Village, if such property is zoned: R-1 Single Family Residence District, R-2 Single Family Residence District, R-3 Multifamily Residence District and R-4 Multifamily Residence District.
- ( c ) It shall be unlawful for any person to operate any parking lot unless the surface area is paved or to permit any person to park on an unpaved area.
- ( d ) It shall be unlawful for any person to permit a person other than an occupant of the property to park in any required parking space on that property.

5-13-6: TAX REMITTANCE AND RETURNS:

- ( a ) On or before the last day of each calendar month, every operator shall file with the Village Clerk a remittance return and remit all tax due for the preceding calendar month. The return shall be filed on a form prescribed by the Village Clerk, containing such information as the Village Clerk may reasonably require.
- ( b ) In addition to any other information required by the Village Clerk, every operator shall report on the remittance return the total number of motor vehicles parked by Recipients in the parking lot or garage per day, as well as the total amount of revenue collected from Recipients (not including the tax) per day, during the preceding calendar month.

Revised 6-07-06  
Revised 10/02/2013



15-13-7: PENALTIES AND ADMINISTRATION:

- (a) Any person found in violation of any provision of this Article shall be fined \$1,000.00 for the first offense and \$2,000.00 for the second and each subsequent offense. Each day a violation occurs or is permitted to continue shall constitute a distinct and separate violation.
- (b) Tickets issued for violating this Article may be administered through Chapter 15, Miscellaneous Regulations, Article 8, Administrative Adjudication of Non-vehicular Regulations Violations.

## CHAPTER 5

### TAXATION AND FINANCE

#### ARTICLE 14. TIF DISTRICT HOTEL TAX

##### SECTION

- 5-14-1: Tax Imposed
- 5-14-2: Definitions
- 5-14-3: Hotel Tax Borne By Lessee
- 5-14-4: Collection
- 5-14-5: Payment and Penalty for Nonpayment
- 5-14-6: Records
- 5-14-7: Suspension or Revocation of Licenses
- 5-14-8: Proceeds

##### **5-14-1: TAX IMPOSED:**

A tax is hereby imposed upon the rental or leasing of any Hotel Accommodations in all TIF Districts at the rate of 1% of the gross rental or leasing charge.

##### **5-14-2: DEFINITIONS:**

For the purpose of this Chapter, the following words or terms shall have the meaning ascribed to them:

“Hotel Accommodations” means a room or rooms advertised or held out to the public to be an inn, motel, hotel, apartment hotel, lodging house, bed and breakfast, hostel or other place where sleeping accommodations are furnished for consideration, whether with or without meals, and irrespective of the length of the rental or leasing, in which 10 or more rooms are maintained for such purposes. The term excludes any room which is classified as an apartment by the Village in which persons establish a domicile or permanent rental by entering into a lease of not less than 30 days.

Revised 12/05/2018

**5-14-3: TAX BORNE BY LESSEE:**

The ultimate incidence of and liability for payment of the tax shall be borne by the owner, manager or operator of such Hotel Accommodations. The tax herein levied shall be in addition to any and all other taxes. The owner, manager, or operator may reimburse themselves for their tax liability by charging the lessee or tenant of such Hotel Accommodations by separately stating such tax as an additional charge on the lessee's or tenant's statement of charges. It shall be the duty of every owner, manager or operator of Hotel Accommodations to secure said tax from the lessee or tenant of said Hotel Accommodations and pay over to the Village Collector said tax under rules and regulations promulgated by the Village Collector or as otherwise established by the Village.

**5-14-4: COLLECTION:**

The tax shall be secured by the owner, manager or operator of the Hotel Accommodations from the lessee or tenant when collecting the price, charge or rent to which it applies. Every lessee or tenant shall be given a bill, invoice, receipt or other statement or memorandum of the price, charge or rent payable upon which the tax shall be stated, charged and shown separately. The tax shall be paid to the Village Collector or the authorized representative of this office on a monthly basis. The tax shall be due on or before the 15th day of the succeeding calendar month.

**5-14-5: PAYMENT AND PENALTY FOR NONPAYMENT:**

Every owner, manager or operator of Hotel Accommodations shall file a sworn tax return on a monthly basis with the Village Collector showing tax receipts received with respect to Hotel Accommodation space rented or leased during the preceding monthly period, upon forms prescribed by the Village Collector. At the time of filing said tax return, the owner, manager or operator of Hotel Accommodations shall pay to the Village Collector all taxes due for the period to which the tax return applies.

If for any reason any tax is not paid when due, a penalty at the rate of one percent (1%) per month (or any part thereof) on the amount of tax which remains unpaid shall be added and collected. Whenever any person shall fail to pay any tax as herein provided, upon the request of the Village Collector, the Village Attorney shall bring or cause to be brought an action to enforce the payment of said tax in behalf of the Village in any court of competent jurisdiction with the cost of such enforcement to be borne by the owner of the Hotel Accommodations.

**5-14-6: RECORDS:**

Every owner, manager or operator of Hotel Accommodations shall keep books and records showing the prices, rents or charges made or charged, and occupancies taxable under this ordinance. The Village Collector shall at all reasonable times have full access to said books and records upon not less than 24 hours' notice.

**5-14-7: SUSPENSION OR REVOCATION OF LICENSES:**

If the Mayor, after hearing held by or for him, shall find that any owner, manager or operator of Hotel Accommodations has willfully avoided payment of the tax, he may suspend or revoke all Village licenses held by said tax evader. The owner, manager or operator of the Hotel Accommodations shall have an opportunity to be heard and such hearing shall not be held less than five 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 Hotel Accommodations from civil liability for the payment of the tax nor for prosecution of such offense.

**5-14-8: PROCEEDS:**

All proceeds resulting from the imposition of the tax, including penalties, shall be used by the Village for administration and collection of the tax; for the payment of expenses within that TIF District; and for the promotion of tourism, conventions, advertising and events in that TIF district.

Revised 12/05/2018



## **TAXATION AND FINANCE**

### **ARTICLE 15. SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX**

#### **SECTION:**

- 5-15-1: Simplified Municipal Telecommunications Tax Imposed
- 5-15-2: Collection and Enforcement

#### **5-15-1: SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX IMPOSED:**

A simplified municipal telecommunications tax is hereby imposed upon the act or privilege of originating in the Village or receiving in the Village intrastate or interstate telecommunications by a person under the provisions of the Simplified Municipal Telecommunications Tax Act (35 ILCS 636/5-1, *et seq.*), at a rate of 6.0% of the gross charges for such telecommunications purchased at retail from a retailer.

#### **5-15-2: COLLECTION AND ENFORCEMENT:**

The simplified municipal telecommunications tax shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this ordinance.

## TAXATION AND FINANCE

### ARTICLE 16. VEHICLE FUEL TAX

#### SECTION:

- 5-16-1: Title
- 5-16-2: Definitions
- 5-16-3: Tax Imposed
- 5-16-4: Payment on Retail Purchase
- 5-16-5: Collection
- 5-16-6: Registration; Return; Filing
- 5-16-7: Commission on Tax Paid When Due
- 5-16-8: Failure to Pay or File; Penalties and Interest
- 5-16-9: Recordkeeping
- 5-16-10: Sales and Uses Presumed Taxable; Burden of Proof
- 5-16-11: Exemptions

#### 5-16-1: TITLE:

This Article shall be known and cited as the "Bridgeview Vehicle Fuel Tax Ordinance", and the tax imposed here shall be known and cited as the "Bridgeview Vehicle Fuel Tax".

#### 5-16-2: DEFINITIONS:

The following words, terms and phrases, when used in this Article, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

*"Distributor"* or *vehicle fuel distributor* means any person who produces, refines, blends, compounds or manufactures vehicle fuel in the Village; or transports or has transported vehicle fuel to any location in the Village; or receives in the Village vehicle fuel on which the Village vehicle fuel tax has not been paid; or sells vehicle fuel to a retail dealer for resale in the Village. The term "distributor" shall include any person who transports vehicle fuel into the Village or receives vehicle fuel in the Village for his own use and consumption, and not for sale or resale.

*"Person"* means any individual, firm, trust, estate, partnership, association, corporation, joint venture, joint stock company, receiver, trustee, conservator, legal representative, or other legally recognized entity.

*"Retail dealer or retail vehicle fuel dealer"* means any person who is engaged in the business of selling vehicle fuel in the Village to a purchaser for the purchaser's use or consumption, and not for resale in any form.

*"Sale at retail"* means any sale to a person for that person's use or consumption and not for resale to another.

*"Sale, resale or purchase"* means any transfer of ownership or title or both, any exchange or any barter, whether conditional or otherwise, in any manner or by any means whatsoever for consideration.

*"Special fuel"* means the same as "motor fuel" as defined in the Motor Fuel Tax Law (35 ILCS 505/1 *et seq.*).

*"Tax" or "Bridgeview vehicle fuel tax"* means the Village vehicle fuel tax imposed in this Article.

*"Use"* means the exercise of any right to or power over vehicle fuel incident to the ownership thereof, including but not limited to the receipt of vehicle fuel by any person into a fuel supply tank of a vehicle.

*"Vehicle"* means the same as "motor vehicle" as defined in The Illinois Vehicle Code (65 ILCS 5/1-100 *et seq.*).

*"Vehicle fuel"* means the same as "motor fuel" as defined in the Motor Fuel Tax Law (35 ILCS 505/1 *et seq.*) and includes all volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable, for operating motor vehicles and includes "special fuel".

5-16-3: TAX IMPOSED:

A tax is hereby imposed upon the privilege of purchasing or using, in the Village, vehicle fuel purchased in a sale at retail. The tax shall be at a rate of five cents (\$0.05) per gallon of vehicle fuel. The ultimate incidence of and liability for payment of the tax shall be upon the purchaser or user of the vehicle fuel, and nothing in this Article shall be construed to impose a tax upon the occupation of selling or distributing vehicle fuel. It shall be a violation of this Article for any distributor or retail dealer to fail to add this tax to the retail price of vehicle fuel or to absorb the tax. The tax shall be in addition to any and all other taxes.



## TAXATION AND FINANCE

### ARTICLE 17 CANNABIS RETAILERS' OCCUPATION TAX

#### SECTION:

- 5-17-1: Tax Imposed
- 5-17-2: Collections; Reimbursement
- 5-17-3: Administration and Enforcement

5-17-1: **TAX IMPOSED:** A tax is hereby imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail in the Village at the rate of three (3%) percent of the gross receipts from these sales made in the course of that business.

5-17-2: **COLLECTIONS; REIMBURSEMENT:** Each retailer shall collect and remit to the Illinois Department of Revenue the tax imposed under this article. A retailer may reimburse itself for its tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with any Illinois tax the retailer is required to collect.

5-17-3: **ADMINISTRATION AND ENFORCEMENT:** The Illinois Department of Revenue shall have full power and authority to administer and enforce the provisions of this article. The tax imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. Any tax required to be collected, and any tax collected by such retailer and required to be remitted to the Illinois Department of Revenue, shall constitute a debt owed by the retailer to the State of Illinois.