

ORDINANCE NO. 2015-05-050

AN ORDINANCE AMENDING URBANA CITY CODE CHAPTER 22, SECTION 22-91

(Tax on purchase of prepared food and certain alcoholic liquor / 2015)

WHEREAS, the City of Urbana ("City") is a home rule unit of local government pursuant to Article VII, Section 6, of the Illinois Constitution, 1970, and may exercise any power and perform any function pertaining to its government and affairs, including the power to tax; and

WHEREAS, the City Council heretofore has enacted Urbana City Code Section 22-91, *inter alia*, to levy and impose a tax upon the privilege of purchasing prepared food for immediate consumption or alcoholic liquor, excluding packaged liquor, at the rate of one-half ( $\frac{1}{2}$ ) of one (1) percent of the purchase price, exclusive of any other tax, charged for such food or alcoholic liquor; and

WHEREAS, the City Council finds that the fiscal needs of the City require an increase in the rate of that tax to one (1) percent of the purchase price charged for such food or alcoholic liquor.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Urbana, Champaign County, Illinois, as follows:

Section 1.

Urbana City Code Chapter 22, "Taxation," Article VII, "Privilege Tax on Purchase of Prepared Food for Immediate Consumption and Certain Alcoholic Liquor," Section 22-91, "Tax," subsection (a), is hereby amended with the strikethrough text indicating deletions as follows:

Sec. 22-91. - Tax.

- (a) A tax, in addition to all other taxes, is hereby levied and imposed upon the privilege of purchasing alcoholic liquor in original packages or containers at the rate of one (1) percent of the purchase price, exclusive of any other tax, charged for such alcoholic liquor. A tax, in addition to all other taxes, is hereby levied and imposed upon the privilege of purchasing prepared food for immediate consumption or all other alcoholic liquor, excluding packaged liquor, at the rate of ~~one-half ( $\frac{1}{2}$ ) of one (1)~~ percent of the purchase price, exclusive of any other tax, charged for such food or alcoholic liquor.

Section 2.

Those sections, paragraphs, and provisions of the Urbana City Code that are not expressly amended or repealed by this Ordinance are hereby re-enacted, and it is expressly declared to be the intention of this Ordinance not to repeal or amend any portions of the Urbana City Code other than those expressly set forth as amended or repealed in this Ordinance. The invalidity of any section or provision of this Ordinance hereby passed and approved shall not invalidate other sections or provisions thereof.

Section 3.

This Ordinance shall not be construed to affect any suit or proceeding pending in any court, or any rights acquired, or a liability incurred, or any cause or causes of action acquired or existing prior to the effective date of this Ordinance; nor shall any right or remedy of any character be lost, impaired, or affected by this Ordinance.

Section 4.

The City Clerk is directed to publish this Ordinance in pamphlet form by authority of the corporate authorities, and this Ordinance shall be in full force and effect from and after its passage and publication in accordance with Section 1-2-4 of the Illinois Municipal Code or on August 1, 2015, whichever occurs later.

This Ordinance is hereby passed by the affirmative vote, the "ayes" and "nays" being called, of a majority of the members of the Council of the City of Urbana, Illinois, at a meeting of said Council.

PASSED BY THE CITY COUNCIL this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

AYES:

NAYS:

ABSENT:

ABSTAINED:

\_\_\_\_\_  
Phyllis D. Clark, City Clerk

APPROVED BY THE MAYOR this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Laurel Lunt Prussing, Mayor