

UTILITY TAX ORDINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF URBANA, ILLINOIS, THAT:

SECTION 1. A tax in the municipality of the City of Urbana, Illinois, for the municipal fiscal years from May 1, 1966, continuously on, 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 2% of the gross receipts from such business originating within the corporate limits of the City of Urbana, Illinois.
- b. Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the City of Urbana, Illinois, and not for resale, at the rate of 2% of the gross receipts therefrom.
- c. Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the City of Urbana, Illinois, and not for resale, at the rate of 2% of the gross receipts therefrom.
- d. Persons engaged in the business of distributing, supplying, furnishing, or selling water for use or consumption within the corporate limits of the City of Urbana, Illinois, and not for resale, at the rate of 2% of the gross receipts therefrom.

SECTION 2. No tax is imposed by this ordinance with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the constitution and statutes of the United States, be made subject to taxation by this State or any political subdivision thereof, nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling gas, water, or electricity, or engaged in the business of transmitting messages be subject to taxation under the provisions of this ordinance for such transactions as are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 23-111 of the "Revised Cities and Villages Act," approved August 15, 1941, as amended.

SECTION 3. Such tax shall be in addition to the payment of money, or value of products or services furnished to this municipality by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayers' business.

SECTION 4. For the purposes of this ordinance the following definitions shall apply:

a. "Gross Receipts" means the consideration received for the transmission of messages, or for distributing, supplying, furnishing or selling gas, electricity or water for use or consumption and not for resale, as the case may be; and for all services rendered in connection therewith valued in money whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said 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.

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

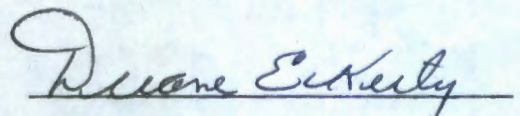
STATE OF ILLINOIS)
COUNTY OF CHAMPAIGN) SS.

I, DUANE ECKERTY, City Clerk of the City of Urbana, Illinois, and keeper of the records, files and seal of said City, do hereby certify that the foregoing is a true and exact copy of an ordinance entitled "Utility Tax Ordinance", adopted by the City Council of the City of Urbana, Illinois, on the 4th day of April, 1966, as shown on the records and files in my office remaining; that said ordinance was adopted by the unanimous vote of all the Aldermen authorized by law to be elected to the City Council of the City of Urbana, Illinois: There being present and voting in favor of said ordinance: - Aldermen John V. Clements, Gene S. Gilmore, Verne N. Hoag, J. F. Homfeld, Paul S. Hursey, Robert V. Johnson, Wilbur R. Jones, Larry W. Mackey, Robert A. Shurts, Donald H. Skadden, Joseph W. Skehen, Everett G. Smith, John H. Vaught and Nugent Wedding.

That said Ordinance was approved by the Mayor on the 4th day of April, 1966, as shown on the records and files in my office remaining.

That said Ordinance was duly published in the Champaign-Urbana Courier on the 8TH day of April, 1966.

Given under my hand and seal of said City of Urbana, Illinois, this 9TH day of April, 1966.



CITY CLERK

