

**VILLAGE OF DOLTON  
COOK COUNTY, ILLINOIS**

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**ORDINANCE NO. 17-023**

**AN ORDINANCE AMENDING TITLE III, CHAPTER 2  
OF THE DOLTON VILLAGE CODE TO PROVIDE  
FOR A PACKAGE LIQUOR TAX**

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**BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF DOLTON, COOK COUNTY, ILLINOIS**, in the exercise of its home rule authority as follows:

**SECTION 1:** Title III of the Dolton Village Code is hereby amended by adding the following Section 3-2-6, "Package Liquor Tax":

**3-2-6 Package Liquor Tax**

- A. "Package Liquor Establishment" means a place of business in which all or a portion of the premises is used for the retail sale of alcoholic liquor in original package for consumption off the premises where sold.
- B. "Retailer" means any person, firm or entity having a sufficient proprietary interest in conducting a business which sells package liquor.
- C. A tax in addition to all other taxes is hereby levied and imposed upon the privilege of purchasing alcoholic retail alcoholic liquor at retail at any Package Liquor Establishment at the rate of TWO PERCENT (2%) of the purchase price exclusive of any other tax charged for such item of alcoholic liquor.
- D. The ultimate incidence of and liability for payment of such tax shall be borne by the purchaser of taxable alcoholic liquor.
- E. All Retailers shall have the duty to collect and account for the tax imposed in this Section from each purchaser at the time that the consideration for such purchase is paid. Such Retailer shall be obligated to the Village for the collection and remittance of such tax.

- F. The Owner and Operator of each Package Liquor Establishment within the Village shall further have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for sale of alcoholic liquor and the taxes collected each day which shall be made available to the Village for examination and for audit upon reasonable notice during customary business hours.
- G. All Retailers shall pay to the Village all taxes collected pursuant to this Section. A sworn monthly return shall be filed with the Office of the Village Clerk in a format prescribed by the Village containing such information as the Village may reasonably require, which return shall be filed by the 20<sup>th</sup> day of the month next succeeding the month for which the return is made and shall be accompanied by payment of all taxes due and owing for the month covered by such return. Unpaid taxes shall bear interest at 1.5% per month.
- H. Payment and collection of such tax and any late payment penalty may be enforced by the Village by commencing an action in a court of competent jurisdiction. In addition, the failure to collect, account for, and pay over said tax and any late payment penalty shall be cause for suspension or revocation of any Village license issued for such facility in addition to any and all other penalties set forth in the Village Code.

**SECTION 2: Effective Date.** This Ordinance shall be in full force and effect upon its passage, approval, and publication as required by law.

PASSED AND APPROVED this 3rd day of August, 2017.

  
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RILEY H. ROGERS, Mayor

ATTEST:

  
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MARY KAY DUGGAN, Clerk

Ayes: 6      Denton, Henyard, House, Muhammad, Pierson, Stubbs

Nays: 0

Absent: 0

Abstain: 0