

**VILLAGE OF FOREST VIEW**

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**ORDINANCE NO. 22-10**

**AN ORDINANCE AMENDING TITLE 3 OF THE FOREST VIEW VILLAGE CODE  
BY ADDING CHAPTER 16B, "MUNICIPAL GAS USE TAX"**

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**PASSED AND APPROVED BY THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF FOREST VIEW,  
COOK COUNTY, ILLINOIS, this 22<sup>nd</sup>  
day of March, 2022.**

**Published in pamphlet form  
by authority of the President  
and Board of Trustees of the  
Village of Forest View, Cook  
County, Illinois, this 22<sup>nd</sup> day  
of March, 2022.**

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**WHEREAS**, the Village of Forest View is a home rule unit under subsection (a) of Section 6 of Article VII of the Illinois Constitution of 1970; and

**WHEREAS**, subject to said Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs for the protection of the public health, safety, morals and welfare; and

**WHEREAS**, in furtherance of its home rule powers, it is necessary and desirable for the Village of Forest View to amend its ordinances regarding taxation by creating a municipal gas use tax.

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Forest View, Illinois as follows:

**SECTION 1: Amendment:** The Forest View Village Code Title 3 is hereby amended by adding, Chapter 16 B, "Municipal Gas Use Tax" as follows:

**CHAPTER 16B MUNICIPAL GAS USE TAX**

**3-16B-1: SHORT TITLE:**

The tax imposed by this Chapter shall be known as the "Municipal Gas Use Tax" and is imposed in addition to all other taxes imposed by the Village of Forest View, the State of Illinois, or any other municipal corporation or political subdivision thereof.

**3-16B-2: DEFINITIONS:**

For the purpose of this Chapter, the following definitions shall apply:

- (a) “Person” means any individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.
- (b) “Public Utility” means a public utility as defined in Section 3-105 of the Public Utilities Act.
- (c) “Public Utilities Act” means the Public Utilities Act as amended, (220 ILCS 5/1-101 et seq.).
- (d) “Retail Purchaser” means any Person who purchases gas in a Sale at Retail.
- (e) “Sale at Retail” means any sale of gas by a retailer to a Person for use or consumption, and not for resale. For this purpose, the term “retailer” means any Person engaged in the business of distributing, supplying, furnishing or selling gas.

**3-16B-3: TAX:**

- (a) Except as otherwise provided by this Chapter, a tax is imposed on the privilege of using or consuming gas in the Village that is purchased in a Sale at Retail at the rate of three and a half cents (\$0.035) per therm with respect to bills issued on or after May 1, 2022 through and including December 31, 2022. The rate shall increase to four cents (\$0.04) per therm with respect to bills issued on or after January 1, 2023, through and including December 31, 2023, provided, however, that any amounts due or payable for any tax periods ending prior to January 1, 2023 are nevertheless to remain payable as if the rate had not been increased. The rate shall increase to four and a half cents (\$0.045) per therm with respect to bills issued on or after January 1, 2024, through and including December 31, 2024, provided, however, that any amounts due or payable for any tax periods ending prior to January 1, 2024 are nevertheless to remain payable as if the rate had not been increased. The rate shall increase to five cents (\$0.05) per therm with respect to bills issued on or after January 1, 2025, provided, however, that any amounts due or payable for any tax periods ending prior to January 1, 2025 are nevertheless to remain payable as if the rate had not been increased.
- (b) The ultimate incidence of and liability for payment of the tax is on the Retail Purchaser, and nothing in this Chapter shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting gas.
- (c) The Retail Purchaser shall pay the tax, measured by therms of gas delivered to the Retail Purchaser’s premises, to the Public Utility designated to collect the tax pursuant to Section 3-16b-4 of this Chapter on or before the payment due date of the

Public Utility's bill first reflecting the tax, or directly to the Village Treasurer on or before the fifteenth day of the second month following the month in which the gas is delivered to the Retail Purchaser if no Public Utility has been designated to collect the tax pursuant to Section 3-16b-4 or if the gas is delivered by a person other than a Public Utility so designated.

(d) Nothing in this Chapter shall be construed to impose a tax upon any person, business or activity which, under the constitutions of the United States or State of Illinois, may not be made the subject of taxation by the Village.

(e) A Person who purchases gas for resale and therefore does not pay the tax imposed by this Chapter with respect to the use or consumption of the gas, but who later uses or consumes part or all of the gas, shall pay the tax directly to the Village Treasurer on or before the fifteenth day of the second month following the month in which the gas is used or consumed.

(f) The tax shall apply to gas for which the delivery to the Retail Purchaser is billed by a Public Utility on or after May 1, 2022.

(g) To prevent multiple taxation, the use of gas in the Village by a Retail Purchaser shall be exempt from the tax imposed by this Chapter if the gross receipts from the Sale at Retail of such gas to the Retail Purchaser are properly subject to a tax imposed upon the seller of such gas pursuant to the Village's municipal utility tax (Title 3 Chapter 16), as amended from time to time and authorized pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2).]

**3-16b-4: COLLECTION OF TAX BY PUBLIC UTILITY:**

The Village President Village Treasurer, Village Manager and Village Finance Director are each authorized to enter into a contract for collection of the tax imposed by this Chapter with any Public Utility providing gas service in the Village. The contract shall include and substantially conform with the following provisions:

(1) the Public Utility will collect the tax from Retail Purchasers as an independent contractor;

(2) the Public Utility will remit collected taxes to the Village Treasurer no more often than once each month;

(3) the Public Utility will be entitled to withhold from tax collections a service fee equal to 3% of the amounts collected and timely remitted to the Village Treasurer;

(4) the Public Utility shall not be responsible to the Village for any tax not actually collected from a Retail Purchaser; and

(5) such additional terms as the parties may agree upon.

**3-16b-5: BOOKS AND RECORDS:**

Every taxpayer shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that gave rise, or may have given rise to any tax liability or exemption under this Chapter. All such books and records shall, at all times during business hours, be subject to and available for inspection by the Village.

**SECTION 2: Home Rule.** This Ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the Village of Forest View that to the extent that the terms of this Ordinance should be inconsistent with any non-preemptive state law, that this Ordinance shall supersede state law in that regard within its jurisdiction.

**SECTION 3: Effective Date.** This Ordinance shall be in full force and effect from and after its passage and approval and shall subsequently be published in pamphlet form as provided by law.

**SECTION 4: Severability.** Any Section or provision of this ordinance that is construed to be invalid or void shall not affect the remaining Sections or provisions which shall remain in full force and effect thereafter.

PASSED BY THE FOLLOWING ROLL CALL VOTE this 22<sup>nd</sup> day of March, 2022.

AYES: Trustees Ramirez, Nevarez, Grossi, Hubacek

NAYS: None

ABSENT: Trustees Liska, Sudkamp

APPROVED this 22<sup>nd</sup> day of March, 2022.

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Nancy L. Miller  
Village President

ATTEST:

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Laura D. McGuffey  
Village Clerk