

FILED
COUNTY CLERK AND RECORDER

SEP 23 2015

Elizabeth A. Vargal
GALLATIN COUNTY

ORDINANCE NO. 0914-2015

AN ORDINANCE AMENDING ORDINANCE NO. 98-0608 REVISING THE CITY OF SHAWNEETOWN MUNICIPAL CODE TO PROVIDE FOR CHANGES TO THE MUNICIPAL UTILITY TAX (ELECTRICITY)

WHEREAS, the City of Shawneetown (hereafter City) has heretofore passed Ordinance No. 98-0608, An Ordinance Revising the City of Shawneetown Municipal Code to Provide for Changes to the Municipal Utility Tax (Electricity) on June 8, 1998; and

WHEREAS, the City now amends **Section 2.412 EXCEPTIONS** of said Ordinance to exempt certain accounts from the Municipal Utility Tax, as provided by law;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND THE BOARD OF ALDERMEN (CITY COUNCIL) OF THE CITY OF SHAWNEETOWN, GALLATIN COUNTY, ILLINOIS, AS FOLLOWS:

1. **Section 2.412 EXCEPTIONS** of Ordinance No. 98-0608 passed and approved on June 8, 1998, shall be amended as follows:

2.412 EXCEPTIONS.

(A) *None of the taxes authorized by this Ordinance may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the business or privilege may not, under the Constitution and statutes of the United States be made the subject of taxation by this State or any political sub-division thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing or selling or transmitting gas, water or electricity, or engaged in the business of transmitting messages, or using or consuming electricity acquired in a purchase at retail, be subject to taxation under the provisions of this Ordinance for those transactions that are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1; nor shall any tax authorized by this Ordinance be imposed in like manner and at the same rate upon all persons engaged in businesses of the same class in the municipality, whether privately or municipally owned or operated, or exercising the same privilege within the municipality.*

(B) *All utility accounts of the municipality of the City of Shawneetown shall be exempt from the Municipal Utility Tax.*

(C) *All utility accounts of the United States Government in the City of Shawneetown shall be exempt from the Municipal Utility Tax.*

2. The remaining portions of Ordinance No. 98-0608 are hereby ratified and reaffirmed.

3. This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form as provided by law.

4. This Ordinance shall be published in pamphlet form and made available to the public as provided by law.

PASSED AND APPROVED this 14th day of September, 2015, pursuant to roll call vote as

follows:

AYES: 6 June Rushing, Brandon Vickery, Michael Blain, Lisa Smith
Steve Wood, Garry Jones

NAYS: 0

ABSENT: 0

CITY OF SHAWNEETOWN

By *David Barker*
David Barker, Mayor

ATTEST:

Nancy Larkin
Nancy Larkin, City Clerk

CERTIFICATION OF ORDINANCE
THE CITY OF SHAWNEETOWN, GALLATIN COUNTY, ILLINOIS

The undersigned, duly elected, qualified and acting Clerk of the City of Shawneetown, Gallatin County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Ordinance No. 0914-2015, being an Ordinance amending Ordinance No. 98-0608, previously passed on June 8, 1998.

Dated this 14th day of September, 2015.

Nancy Larkin
Nancy Larkin
City Clerk

(SEAL)



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CITY OF SHAWNEETOWN

ORDINANCE NO. 98-0608

AN ORDINANCE REVISING THE CITY OF SHAWNEETOWN MUNICIPAL CODE TO PROVIDE FOR CHANGES TO THE MUNICIPAL UTILITY TAX (ELECTRICITY)

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SHAWNEETOWN, as follows:

An Amendment is made to the Municipal Code of the City of Shawneetown, Gallatin County, Illinois, specifically, Chapter 2. Finances, Article 4. Municipal Utility Tax, as follows:

ARTICLE 4

MUNICIPAL UTILITY TAX
(ELECTRICITY)

The following Ordinance amends and supplements Sections 2.401 through 2.408 of Chapter 2, Article 4, Municipal Utility Tax, to the extent the same applies to electricity, only. Sections 2-401 through 2.408 and all other provisions of Article 4, Municipal Utility Tax, remain unchanged and unimpaired to the extent said provisions apply to utilities other than those involved in the use and consumption of electricity. Sections 2-401 through 2.408 will not hereafter apply to electricity.

2.411 TAX IMPOSED. (a) A tax is imposed on all persons engaged in the following occupations or privileges:

The privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the municipality at the following rates, calculated on a monthly basis for each purchaser:

(i) For the first 2,000 kilowatt-hours used or consumed in a month; 0.5183 cents per kilowatt-hour;

(ii) For the next 48,000 kilowatt-hours used or consumed in a month; 0.3399 cents per kilowatt-hour;

(iii) For the next 50,000 kilowatt-hours used or consumed in a month; 0.3059 cents per kilowatt-hour;

(iv) For the next 400,000 kilowatt-hours used or consumed in a month; 0.2974 cents per kilowatt-hour;

(v) For the next 500,000 kilowatt-hours used or consumed in a month; 0.2889 cents per kilowatt-hour;

2.413 ADDITIONAL TAXES. Such tax shall be in addition to other taxes levied upon the taxpayer or its business.

2.414 COLLECTION. The tax authorized by this Ordinance shall be collected from the purchaser by the person maintaining a place of business in this state who delivers the electricity to the purchaser. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and if unpaid, is recoverable in the same manner as the original charge for delivering the electricity. Any tax required to be collected pursuant to this Ordinance and any such tax collected by a person delivering electricity shall constitute a debt owed to the municipality by such person delivering the electricity. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering the electricity, and taxes so collected shall be remitted to the municipality monthly. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to 3% of the tax to reimburse the person delivering electricity for the expense incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the municipality upon request. If the person delivering electricity fails to collect the tax from the purchaser, then the purchaser shall pay the tax monthly, directly to the municipality, in the manner prescribed by the municipality.

2.415 REPORTS TO MUNICIPALITY. On or before the last day of each month, each taxpayer shall make a return to the City Treasurer for the preceding month stating:

- (A) His name.
- (B) His principal place of business.
- (C) His gross receipts and/or kilowatt-hour usage during the month upon the basis of which the tax is imposed.
- (D) Amount of tax.
- (E) Such other reasonable and related information as the corporate authorities may require.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the City of Shawneetown, the amount of tax herein imposed; provided that in connection with any return, the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings, and the taxable gross receipts.

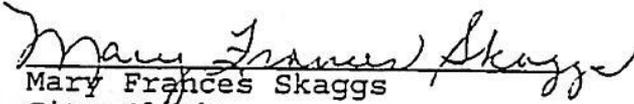
STATE OF ILLINOIS)
) SS:
COUNTY OF GALLATIN)

I, Mary Frances Skaggs, certify that I am the duly elected and acting City Clerk of the City of Shawneetown, Gallatin County, Illinois.

I further certify that on June 8, 1998, the Corporate Authorities of such municipality passed and approved Ordinance No. 98-0604, entitled "AN ORDINANCE REVISING THE CITY OF SHAWNEETOWN MUNICIPAL CODE TO PROVIDE FOR CHANGES TO THE MUNICIPAL UTILITY TAX (ELECTRICITY)" which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 98-0604, including the Ordinance and a cover sheet thereof, was prepared and posted in the City Hall commencing on June 9, 1998, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request to the City Clerk.

Dated at Shawneetown, Illinois, this 8 day of June, 1998.


Mary Frances Skaggs
City Clerk

TOWN CODES 3690 SHAWNEETOWN

STRATA	KWH	MUT \$	MUT \$ W/O ADMIN FEE	RATE W/O ADMIN FEE
2,000	7,534,689	39,078.53	37,940.32	0.005035
50,000	2,602,449	10,252.90	9,954.27	0.003825
100,000	12,080	39.29	38.15	0.003150
500,000	-	-	-	-
1,000,000	-	-	-	-
3,000,000	-	-	-	-
5,000,000	-	-	-	-
10,000,000	-	-	-	-
20,000,000	-	-	-	-
999,999,999	-	-	-	-
	10,149,218	49,370.72	47,932.74	

MAXIMUM PROPOSED RATE	MAXIMUM PROPOSED DOLLARS
0.006100	45,961.60
0.004000	10,409.80
0.003600	43.49
0.003500	-
0.003400	-
0.003200	-
0.003150	-
0.003100	-
0.003050	-
0.003000	-
	56,414.89

SCENARIO 1a

PROPORTIONAL METHOD

ACTUAL KWH	W / ADMIN MUT \$	MUT \$ W/O ADMIN FEE	MAXIMUM PROPOSED RATE	PROPORTIONAL PROPOSED RATE	PROPORTIONAL PROPOSED DOLLARS	DIFFERENCE
2,000	7,534,689	39,078.53	0.006100	0.005183	39,051.14	1,110.62
50,000	2,602,449	10,252.90	0.004000	0.003399	9,944.65	(1,109.62)
100,000	12,080	39.29	0.003600	0.003059	36.95	(1.20)
500,000	-	-	0.003500	0.002974	-	-
1,000,000	-	-	0.003400	0.002809	-	-
3,000,000	-	-	0.003200	0.002719	-	-
5,000,000	-	-	0.003150	0.002676	-	-
10,000,000	-	-	0.003100	0.002634	-	-
20,000,000	-	-	0.003050	0.002591	-	-
999,999,999	-	-	0.003000	0.002549	-	-
	10,149,218	49,370.72			47,932.74	(0.00)

ICC MUNI TAX ALLOCATION

6.00% MUNI RATE	6.16% MUNI RATE
0.006183	0.006338
0.003399	0.003601
0.003059	0.003160
0.002974	0.003063
0.002809	0.002976
0.002719	0.002800
0.002676	0.002767
0.002634	0.002713
0.002591	0.002669
0.002549	0.002626

The Proposed Rate In Scenario 1a Is 85.0% of the maximum rate. That percentage was obtained by dividing the MUT dollars without admin fee by the total proposed dollars at the maximum rate.

SCENARIO 1b

ALTERNATIVE METHOD

ACTUAL KWH	W / ADMIN MUT \$	MUT \$ W/O ADMIN FEE	MUNI ORDINANCE W/O Admin Fee	MAXIMUM PROPOSED RATE	ALTERNATIVE PROPOSED RATE	ALTERNATIVE PROPOSED DOLLARS	DIFFERENCE
2,000	7,534,689	39,078.53	0.005035	0.006100	0.005035	37,940.32	-
50,000	2,602,449	10,252.90	0.003825	0.004000	0.003825	9,954.27	-
100,000	12,080	39.29	0.003158	0.003600	0.003158	38.15	-
500,000	-	-	0.003500	0.003500	0.003157	-	-
1,000,000	-	-	0.003400	0.003400	0.003156	-	-
3,000,000	-	-	0.003200	0.003200	0.003155	-	-
5,000,000	-	-	0.003150	0.003150	0.003150	-	-
10,000,000	-	-	0.003100	0.003100	0.003100	-	-
20,000,000	-	-	0.003050	0.003050	0.003050	-	-
999,999,999	-	-	0.003000	0.003000	0.003000	-	-
	10,149,218	49,370.72				47,932.74	

ICC MUNI TAX ALLOCATION

6.00% MUNI RATE	6.16% MUNI RATE
0.006036	0.006186
0.003826	0.003940
0.003168	0.003262
0.003167	0.003262
0.003166	0.003261
0.003166	0.003260
0.003160	0.003246
0.003100	0.003183
0.003060	0.003142
0.003000	0.003099

2.416 CREDIT FOR OVER-PAYMENT.. If it shall appear that an amount of tax has been paid which was not due under the provisions of this Article, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this article from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefor shall be so credited.

No action to recover any amount of tax due under the provisions of this article shall be commenced more than three (3) years after the due date of such amount.

2.417 PENALTY. Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Article is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than One Hundred Dollars (\$100.00) nor more than Two Hundred Dollars (\$200.00) in addition, shall be liable in a civil action for the amount of tax due. (See 65 ILCS 5/8-11-2)

2.418 OTHER. This Ordinance amends the provisions of the Municipal Utility Tax Ordinance and Shawneetown Code for Utility Tax pertaining to electricity, only. All other provisions of the Shawneetown Municipal Code, and all prior Ordinances of the City of Shawneetown, which are not in conflict herewith remain effective and unimpaired. These new provisions contained in paragraphs 2.411 through 2.418 pertain to Municipal Utility Tax for electricity only.

This Ordinance shall be in full force and effect from and after its passage and approval as provided by law. This Ordinance shall be published in pamphlet form and made available for distribution to the public generally.

Passed by the City Council of the City of Shawneetown, Illinois, on the 8th day of June, 1998, by the following vote:

AYES: 5 NAYS: 0 ABSENT: 0



ADJ. CLERK
STATE OF ILLINOIS
DEPT. OF REVENUE
JANUARY 1998

Mary Frances Skaggs
Mary Frances Skaggs
City Clerk

CITY OF SHAWNEETOWN
Mike Stanelle
Mike Stanelle, Mayor

Approved this 8th day of June, 1998.

- (vi) For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.2719 cents per kilowatt-hour;
- (vii) For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.2676 cents per kilowatt-hour;
- (viii) For the next 5,000,000 kilowatt-hours used or consumed in a month; 0.2634 cents per kilowatt-hour;
- (ix) For the next 10,000,000 kilowatt-hours used or consumed in a month; 0.2591 cents per kilowatt-hour;
- (x) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month; 0.2549 cents per kilowatt-hour.

The tax rates set forth in the preceding table will be used at least through December 31, 2008, are proportional to the rates enumerated in 65 ILCS § 5/8-11-2 (as modified by Public Act 90-561) and do not exceed the revenue that could have been collected during 1997 using the rates enumerated in 65 ILCS Section 5/8-11-2 (as modified by Public Act 90-561).

(b) Pursuant to 65 ILCS § 5/8-11-2, the rates set forth in subsection (a) above shall be effective: (A) on August 1, 1998 for residential customers; and (B) for nonresidential customers on the date of the first bill issued pursuant to 220 ILCS § 5/16-104, but in no case later than the last bill issued to that customer before December 31, 2000.

(c) The provisions of Section 2.411 shall not be effective until August 1, 1998, and shall be effective beginning said date, and thereafter.

2.412 EXCEPTIONS. None of the taxes authorized by this Ordinance may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the business or privilege may not, under the Constitution and statutes of the United States, be made the subject of taxation by this State or any political sub-division thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling or transmitting gas, water, or electricity, or engaged in the business of transmitting messages, or using or consuming electricity acquired in a purchase at retail, be subject to taxation under the provisions of this Ordinance for those transactions that are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1; nor shall any tax authorized by this Ordinance be imposed in like manner and at the same rate upon all persons engaged in businesses of the same class in the municipality, whether privately or municipally owned or operated, or exercising the same privilege within the municipality.