

**ORDINANCE NO. 18-\_\_\_\_\_**

**AN ORDINANCE AMENDING SECTION 2 (TAX IMPOSED) OF  
CHAPTER 11 (SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX) OF  
TITLE 3 (BUSINESS AND LICENSE REGULATIONS) OF  
THE NAPERVILLE MUNICIPAL CODE INCREASING THE LOCAL SIMPLIFIED  
MUNICIPAL TELECOMMUNICATIONS TAX RATE TO SIX PERCENT**

**WHEREAS**, the City of Naperville is a home rule unit of local government pursuant to the provisions of Article VII, Section 6 of the Constitution of the State of Illinois; and

**WHEREAS**, pursuant to Article VII, Section 6(a), of the Illinois Constitution, the City of Naperville (“City”) may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare which includes the broad general power to tax; and

**WHEREAS**, this Ordinance is adopted pursuant to the provisions of the Illinois Simplified Municipal Telecommunications Tax Act, 35 ILCS 636 et seq. (the “Act”); and

**WHEREAS**, this Ordinance is intended to increase from five percent (5.0%) to six percent (6.0%) the local simplified municipal telecommunications tax rate authorized by the Act providing for a single municipal imposed telecommunications tax;

**WHEREAS**, the taxes imposed under the Act shall be administered, collected and enforced by the Illinois Department of Revenue; and

**WHEREAS**, the City Council determines that increasing the local simplified municipal telecommunications tax rate from five percent (5.0%) to six percent (6.0%) is in the best interests of the City and the public; and

**WHEREAS**, in order to increase the local simplified municipal telecommunications tax rate from five percent (5.0%) to six percent (6.0%) an ordinance must be adopted and filed with the Illinois Department of Revenue on or before March 20, 2018 in order for the Illinois

Department of Revenue to administer and enforce the increased local simplified municipal telecommunications tax as of July 1, 2018;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NAPERVILLE, DUPAGE AND WILL COUNTIES, ILLINOIS, in exercise of its home rule authority that:**

**SECTION 1: Recitals.** The facts and statements set forth above in the preamble to this Ordinance are found to be true and correct and are hereby adopted and incorporated herein as part of this Ordinance in their entirety by reference.

**SECTION 2: Increase of Tax Rate.** Section 2 (Tax Imposed) of Chapter 11 (Simplified Municipal Telecommunications Tax) of Title 3 (Business And License Regulations) of the Naperville Municipal Code is hereby amended by deleting the stricken language and adding the underlined language as follows:

**3-11-2: - TAX IMPOSED:**

A tax is hereby imposed upon any and all the following acts or privileges:

1. The act or privilege of originating in the Municipality or receiving in the Municipality intrastate telecommunications by a person at a rate of ~~five six~~ percent (~~5%~~ 6.0%) of the gross charge for such telecommunications purchased at retail from a retailer.
2. The act or privilege of originating in the Municipality or receiving in the Municipality interstate telecommunications by a person at a rate of ~~five six~~ percent (~~5%~~ 6.0%) of the gross charge for such telecommunications purchased at retail from a retailer.
3. The tax imposed by this Chapter is not imposed on such act or privilege to the extent such act or privilege may not, under the constitution and statutes of the United States, be made the subject of taxation by the Municipality.

**SECTION 3: Severability.** If any section, paragraph, or provision of this Ordinance, or the application of any section, paragraph, or provision of this Ordinance, is held unconstitutional or otherwise invalid or unenforceable for any reason, such occurrence shall not affect other sections, paragraphs, or provisions of this Ordinance or any other City ordinance or resolution, or

their application, that can be given effect without the unconstitutional, invalid, or unenforceable section, paragraph, or provision or its application. Each unconstitutional, invalid, or unenforceable provision, or application of such section, paragraph, or provision, is severable, unless otherwise provided by this Ordinance.

**SECTION 4: Conflicts.** All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

**SECTION 5: Filing.** The City Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before March 20, 2018 and the Illinois Department of Revenue shall administer and enforce the increased local simplified municipal telecommunication tax rate herein as of July 1, 2018.

**SECTION 6: Effective Date.** The effective date of this Ordinance shall be in accord with the provisions set forth in the Illinois Simplified Municipal Telecommunications Tax Act, 35 ILCS 636 et seq. Notwithstanding the foregoing, the six percent (6.0%) local simplified municipal telecommunication tax rate established herein shall take effect on the first day of July next following its adoption by the City Council, or on July 1, 2018, so long as a certified copy of this Ordinance is filed with the Illinois Department of Revenue on or before March 20, 2018.

PASSED this \_\_\_\_ day of \_\_\_\_\_, 2018.

AYES:

NAYS:

ABSENT:

APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2018.

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Steve Chirico  
Mayor

ATTEST:

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Pam Gallahue, Ph.D.  
City Clerk