

ORDINANCE NO. 18 - ____

**AN ORDINANCE AMENDING SECTION 9 (FOOD AND BEVERAGE TAXES)
OF CHAPTER 1 (MUNICIPAL OCCUPATION TAXES),
TITLE 3 (BUSINESS AND LICENSE REGULATIONS),
OF THE NAPERVILLE MUNICIPAL CODE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
NAPERVILLE, DuPage and Will Counties, in exercise of its home rule
authority, the following:**

SECTION 1: Title 3 (Business and License Regulation), Chapter 1

(Municipal Occupation Taxes), Section 9 (Food and Beverage Taxes) is hereby
amended by deleting the stricken language and adding the underlined language
as follows:

3-1-9: FOOD AND BEVERAGE TAXES:

- | | | | | |
|-----------------|---|---|---|---|
| 1. Definitions: | * | * | * | * |
| 2. Tax Imposed: | * | * | * | * |
| 3. Exemptions: | * | * | * | * |
4. Collection Of Tax(es) By Retailer: The owner and the operator of each retail
food facility and each retail liquor facility within the City shall jointly and
severally have the duty to collect and account for said tax(es) from each
purchaser at the time that the consideration for such purchase is paid.

Distribution of Collected Food and Beverage Taxes shall be as follows:

- 4.1. Recovery of the City's costs attributable to the collection of the food and
beverage tax shall first be distributed, thereafter, seventy-five percent
(75%) of the taxes collected pursuant to the food and beverage tax
imposed herein, up to a maximum of one million nine hundred thousand
dollars (\$1,900,000.00) a year shall be contributed to the Special Events

6.2. Any vendor participating in community festivals, as directed by City Council, ~~such as, but not limited to, Ribfest, the Last Fling, and Naper Days,~~ must file a sworn return and pay the taxes due ~~on the last day of participation at the event~~ within 30 days of the event's conclusion. Alternatively, a vendor may request an extension to file a sworn return, but pay a good faith estimate of the taxes due on the last day of participation at the event. An extension may only be granted for up to ninety (90) days.

On or before the last day of the extension, a final sworn return must be filed by the vendor with the City which reflects actual taxes due. At the time, the final sworn return is filed, the vendor shall pay the balance of the taxes due, if any. In the event of overpayment, a refund shall be sent to the vendor by the City. This Section will not apply to any vendor who also maintains a retail food facility in the City of Naperville and files returns in accordance with Subsection 3-1-9.6.1 of this Section.

7. Through 10.

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SECTION 2: This ordinance shall be in full force and effect from and after its passage and approval.

PASSED this _____ day of _____, 2018

AYES:

NAYS:

ABSENT:

APPROVED this _____ day of _____, 2018

Steve Chirico
Mayor

ATTEST:

Pamela Gallahue, Ph.D.
City Clerk