



# Office of the City Clerk

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## Legislation Details (With Text)

**File #:** O2012-7286  
**Type:** Ordinance **Status:** Passed  
**File created:** 10/31/2012 **In control:** City Council  
**Final action:** 11/8/2012  
**Title:** Amendment of Municipal Code Chapters 3-20, 3-41 and 9-100 (2013 Revenue Ordinance)  
**Sponsors:** Emanuel, Rahm  
**Indexes:** Ch. 20 Chicago Employers' Expense Tax, Ch. 41 Chicago Gas Use Tax, Ch. 100 Admin. Adjudication of Parking or Compliance Violations  
**Attachments:** 1. O2012-7286.pdf

Date	Ver.	Action By	Action	Result
11/8/2012	1	City Council	Passed	Pass
11/7/2012	1	Committee on Finance	Recommended to Pass	Pass
10/31/2012	1	City Council	Referred	

OFFICE OF THE MAYOR

CITY OF CHICAGO

RAHM EMANUEL MAYOR

October 31, 2012

TO THE HONORABLE, THE CITY COUNCIL OF THE  
CITY OF CHICAGO

Ladies and Gentlemen;

At the request of the Budget Director, I transmit herewith the fiscal year 2013 Revenue Ordinance.

Your favorable consideration of this ordinance will be appreciated.

Very truly yours,



Mayor

**REVENUE ORDINANCE**

WHEREAS, The City of Chicago is a home rule unit of government as defined in Article VII, Section 6 (a) of the Illinois Constitution; and

WHEREAS, As a home rule unit of government, the City of Chicago may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, The management of its finances is a matter pertaining to the government and affairs of the City of Chicago; now, therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:**

SECTION 1. Chapters 3-20 and 3-41 of the Municipal Code of Chicago are hereby amended by deleting the language stricken through and by inserting the language underscored in Section 3-20-030 and 3-41-030, and by adding a new section 3-20-150, as follows:

**3-20-030 Employer's expense tax.**

A. A tax is hereby imposed upon every employer who, in connection with the employer's business, engages, hires, employs, or contracts with 50 or more individuals as commission merchants and mil-time employees, or any combination thereof, to perform work or render services in whole or in part within the City of Chicago. Beginning July 1, 1995, and continuing through June 30, 2012, the amount of the tax shall be \$4.00 per month for each commission merchant and full-time employee to whom commission or employment compensation is paid or to whom such commission or compensation has accrued. Beginning July 1, 2012, and continuing through ~~June 30, 2014~~ December 31, 2013, the amount of the tax shall be \$2.00 per month for each commission merchant and full-time employee to whom commission or employment compensation is paid or to whom such commission or compensation has accrued. Effective ~~July 1, 2014~~ January 1, 2014, the tax shall no longer be imposed. The incidence of this tax shall be upon the employer alone as an employer's expense tax and shall not be transferred directly or indirectly to the commission merchant or full-time employee under any circumstances.

*(Omitted text is unaffected by this ordinance)*

**3-20-150 Repealer.**

This Chapter 3-20 shall be repealed of its own accord, without further action by the city council, on January 1, 2014. Such repeal shall not impair the processing of and other actions taken with regard to, taxes imposed pursuant to this Chapter prior to January 1, 2014.

**3-41-030 Tax imposed.**

A. Except as otherwise provided by this chapter, a tax is imposed on the privilege of using or

consuming in the city gas that is purchased in a sale at retail. The tax shall be at the rate of 6.3 cents per therm.

*(Omitted text is unaffected by this ordinance)*

D. The tax shall not apply to the use or consumption of gas by:

- (1) A governmental body;
- (2) A person purchasing the gas for use in operating or propelling a vehicle;
- (3) A public utility engaged in the business of distributing gas; or
- (4) A business enterprise located in an enterprise zone established pursuant to the Chicago

Enterprise Zone Ordinance, Chapter 16-12 of this Code.

(a) after the enterprise has used or consumed 2.25 million therms of gas in an annual tax year (July 1 through June 30);

(b) ~~provided that the enterprise is registered to pay, and in compliance with, the employer's expense tax (EET), Chapter 3-20 of this Code;~~

~~fe)(b) provided that the enterprise has employed, in the City of Chicago, and paid the EET on, at least 95% as many full-time employees or commission merchants in the four most recently due EET calendar quarters combined as in the four previous EirF calendar quarters combined; and~~

(d)(c) provided further that the tax shall again apply to the first 2.25 million therms of gas used or consumed by the enterprise in the next annual tax year.

*(Omitted text is unaffected by this ordinance)*

SECTION 2. Section 9-100-020 of the Municipal Code of Chicago is hereby amended by deleting the language stricken through and by inserting the language underscored, as follows:

**9-100-020 Violation - Penalty.**

*(Omitted text is unaffected by this ordinance)*

(b) The fines listed below shall be imposed for a violation of the following sections of the traffic code:

Traffic Code Section Fine 9-12-060 \$90.00

*(Omitted text is unaffected by this ordinance)*

9-64-190(a)

9-64-190(b)

*(Omitted text is unaffected by this ordinance)*

SECTION 3. The provisions of this ordinance are declared to be separate and severable. The invalidity of any provision of this ordinance, or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

SECTION 4. All ordinances, resolutions, motions or orders inconsistent with this ordinance are hereby repealed to the extent of such conflict.

SECTION 5. Following due passage and approval, this ordinance shall take effect on January 1, 2013.