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Legislation Text

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OFFICE OF THE MAYOR

CITY OF CHICAGO

LORI E. LIGHTFOOT
MAYOR

February 19, 2020

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

Ladies and Gentlemen:

At the request of the City Comptroller, I transmit herewith an ordinance amending Chapters 3-43 and 3-44 of the Municipal Code regarding taxes on shipments from outside Chicago.

Your favorable consideration of this ordinance will be appreciated.

Very truly yours^

Mayor

ORDINANCE

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

SECTION 1. Section 3-43-020 of the Municipal Code of Chicago is amended by deleting the language stricken through and by inserting the language underscored, as follows:

3-43-020 Definitions.

Whenever any of the following words, terms or phrases are used in this chapter, they shall have the following meanings:

(Omitted text is unaffected by this ordinance)

"Retail bottled water dealer" or "retailer" means any person who engages in the business of the retail sale of bottled water in the City or to purchasers in the City.

"Retail sale" or "sale at retail" means any sale to a person for use or consumption, and not for resale.

(Omitted text is unaffected by this ordinance)

SECTION 2. Section 3-43-030 of the Municipal Code of Chicago is amended by deleting the language stricken through and by inserting the language underscored, as follows:

3-43-030 Tax imposed.

A tax is hereby imposed on the privilege of purchasing or using, in the City, bottled water purchased in a sale at retail ~~sale of bottled water in the City~~. This tax shall be paid by the purchaser, and nothing in this chapter shall be construed to impose a tax on the occupation of retail or wholesale bottled water dealer. The tax shall be levied at the rate of \$0.05 per bottle.

SECTION 3. Section 3-43-050 of the Municipal Code of Chicago is amended by deleting the language stricken through and by inserting the language underscored, as follows:

3-43-050 Collection.

(Omitted text is unaffected by this ordinance)

B. Any wholesale bottled water dealer ~~who shall pay~~ required to collect the tax levied by this chapter shall collect the tax from each retail bottled water dealer in the city City to whom the sale of said bottled water is made, and any such retail bottled water dealer shall in turn then collect the tax from the retail purchaser of said bottled water.

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C. If any retailer ~~located in the City~~ shall receive or otherwise obtain bottled water upon which the tax imposed herein applies but has not been collected by any wholesale bottled water dealer, then the retailer shall collect such tax and remit it directly to the department in accordance with Section 3-43-060 ~~of this chapter~~.

D. If a wholesale bottled water dealer sells bottled water to a purchaser for use or consumption in the City and not for resale, such wholesale bottled water dealer shall collect the tax imposed herein from such purchaser and remit it to the department in the same manner as sales to retail bottled water dealers.

SECTION 4. Section 3-44-020 of the Municipal Code of Chicago is amended by deleting the language

stricken through and by inserting the language underscored, as follows:

3-44-020 Definitions.

Whenever any of the following words, terms or phrases are used in this chapter, they shall have the following meanings:

(Omitted text is unaffected by this ordinance)

(f) "Retail alcoholic beverage dealer" or "retailer" means any person who engages in the business of retail sale of alcoholic beverages in the City of Chicago or to purchasers in the City.

(Omitted text is unaffected by this ordinance) (o) "Purchaser"

means any person who purchases in a retail sale.

(Omitted text is unaffected by this ordinance)

SECTION 5. Section 3-44-030 of the Municipal Code of Chicago is amended by deleting the language stricken through and by inserting the language underscored, as follows:

3-44-030 Tax imposed.

In addition to any and all other taxes authorized by law, a tax is hereby imposed on the ~~retail sale of alcoholic beverages in the city~~ privilege of purchasing or using, in the City, alcoholic beverages purchased in a sale at retail. This tax shall be paid by the purchaser and nothing in this chapter shall be construed to impose a tax on the occupation of retail or wholesale alcoholic beverage dealer. The tax shall be levied according to the following schedule:

(Omitted text is unaffected by this ordinance)

SECTION 6. Section 3-44-050 of the Municipal Code of Chicago is amended by deleting the language stricken through and by inserting the language underscored, as follows:

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3-44-050 Collection.

Except as otherwise provided herein, the tax levied herein shall be collected by each wholesale dealer of alcoholic beverages who sells such beverages to a retail dealer of alcoholic beverages located in the City of Chicago.

Any wholesale alcoholic beverage dealer ~~who shall pay~~ required to collect the tax levied by this chapter shall collect the tax from each retail alcoholic beverage dealer in the city City to whom the sale of said alcoholic beverages is made, and any such retail alcoholic beverage dealer shall in turn then collect the tax from the ~~retail~~ purchaser of said alcoholic beverages. The tax shall be paid to the person required to collect it as trustee for and on the behalf of the City of Chicago.

If any retailer ~~located in the city~~ shall receive or otherwise obtain alcoholic beverages upon which the

tax imposed herein applies but has not been collected by any wholesale alcoholic beverage dealer, then the retailer shall collect such tax and remit it directly to the department within 30 days of the receipt of such alcoholic beverage.

If a wholesale alcoholic beverage dealer sells alcoholic beverages to a purchaser for use or consumption in the City and not for resale, such wholesale alcoholic beverage dealer shall collect the tax imposed herein from such purchaser and remit it to the department in the same manner as sales to retail alcoholic beverage dealers.

SECTION 7. This ordinance shall take full force and effect upon its passage and approval.