

State of Illinois
Before the County Board of Carroll County
Ordinance No. 0609-14

An Ordinance to establish a new chapter of the Carroll County Code as ordinances and resolutions of the County of Carroll.

WHEREAS, the County Board has established the Carroll County Code in accordance with section 5-29001 et seq. of the Counties Code (55 ILCS 5/5-29001) and has provided by the enacting resolution thereof that the County Board may from time to time define the Chapters and amend the Carroll County Code; and

WHEREAS, in accordance with the aforesaid authority, the County Board recognizes the need to amend the Carroll County Code in order to promote the health, safety and welfare of the citizens of Carroll County, the County Board intends to define and create the Chapter herein named and by doing so intends also to adopt and establish a certain ordinance thereto;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY BOARD OF CARROLL COUNTY:

Section 1. The attached Chapter 141, entitled RETAIL SALES TAX REBATES, is approved and adopted as an ordinance of the County with an effective date of January 1, 2010.


Passed the 18th day of June, A.D. 2009, by the County Board of Carroll County.


Chairman

State of Illinois)
) ss.
County of Carroll)

I, Brian Woessner, County Clerk for Carroll County, State of Illinois, keeper of the records and files thereof in accordance with law, do hereby certify the foregoing ordinance was passed by the Carroll County Board at its regular monthly meeting held at Mt. Carroll, Illinois and the date aforesaid in accordance with law.

In testimony whereof, I have hereunto set my hand and seal at my office at Mt. Carroll, Illinois this 18th day of June, A.D. 2009.

[Seal]

Brian Woessner
Carroll County Clerk

Chapter 141

RETAIL SALES TAX REBATES

Sec. 141-1 Purpose.

The County Board of Carroll County finds that the loss of job opportunities for the residents of Carroll County is a serious menace to the health, safety, morals and general welfare of the citizens of Carroll County, and in the interest of promoting the health, safety, morals and welfare of its citizens intends to provide economic incentives which will create new job opportunities and decrease unemployment thereby providing a better environment for the citizens of Carroll County.

Sec. 141-2 Authority.

Section 5-1014.3 of the Illinois Compiled Statutes authorizes a county board to enter into an agreement to share or rebate any portion of retailers' occupation taxes generated by retail sales of personal property so long as: (1) the tax on those retail sales, absent the agreement, would not have been paid to another unit of local government; and (2) the retailer maintains, within that other unit of local government, a retail location from which tangible personal property is delivered to purchasers, or a warehouse from which the tangible personal property is delivered to purchasers.

Sec. 141-3 Eligible Entities.

All entities located within the unincorporated area of Carroll County that generates in excess of \$100,000.00 per calendar year in total taxable retail sales shall be eligible for a rebate under this Chapter except for the following:

- (a) an entity that relocates to Carroll County from outside the County that the Carroll County Board finds by a preponderance of the evidence to have violated Section 5-1014.3 of the Illinois Compiled Statutes.
- (b) an entity that relocates to the unincorporated area of Carroll County from any of the incorporated areas of Carroll County or from within any enterprise zone within Carroll County.

Sec. 141-4 Economic Incentive.

The County will rebate to the eligible entity twenty-five percent (25%) of the County's share of the retail sales tax generated by eligible entity above the specified minimum and paid to the County for a period of ten (10) years.

Sec. 141-5 Establishing Eligibility for Rebate.

It shall be the responsibility of the person seeking a rebate to establish by clear and convincing evidence that said entity is eligible for the rebate requested. The Treasurer may request any form of documentation or information she reasonably believes may assist in her determination that the applicant for the rebate is entitled thereto, and the failure of any applicant to supply such information in a timely manner when requested shall constitute a withdrawal of the application. Entity shall provide the Treasurer with a copy of its sales tax reports (ST-1) forms (or such replacement forms) filed with the State of Illinois contemporaneously with its submission of said forms to the State. If necessary, the Treasurer shall utilize information available from the Illinois Department of Revenue to confirm sales tax paid by eligible entity and eligible entity will assist the Treasurer in obtaining any relevant information from the State to confirm sales tax paid. The Treasurer shall forthwith verify the rebate to be paid to eligible entity and confirm said sum with eligible entity. Thereafter, Treasurer will rebate the confirmed sum within thirty (30) days of its receipt of the tax from the State of Illinois. Eligible entity shall have no right to any rebate for sales taxes paid by other entities or for taxes not received by the County. No rebate paid shall exceed the portion of retail sales tax paid to the County.

Sec. 141-6 Application for Rebate.

Applications for a rebate under this Ordinance shall be made with the County Treasurer on such forms as the Treasurer may prescribe and shall be completed in the manner as the Treasurer shall prescribe. Only one application per entity shall be permitted per calendar year and said application shall be submitted to the Carroll County Treasurer by March 1st to be eligible for a rebate for the preceding calendar year.

Sec. 141-7 Procedure After Application.

If the County Treasurer is satisfied that the entity would receive a rebate, the

Treasurer shall so certify to the County Board. The entity receiving the rebate shall pay the full amount of taxes assessed in a timely manner as if there were no rebate; the County Treasurer shall then re-pay the rebated amount to the entity. A person, firm or entity which is delinquent in its taxes shall forfeit any right to the rebate.

Sec 141-8 Unincorporated areas.

This chapter shall apply to all of the unincorporated territory within Carroll County except that which is included within the territory of an enterprise zone.

Sec. 141-9 Effective date.

This chapter shall become effective on January 1, 2010, with the first rebate being available in 2011 for the 2010 calendar year.

Sec. 141-10 Severability.

Should any provision of this ordinance be found invalid for any reason or should any provision of this ordinance be stricken by an act of the County Board, the remainder of this ordinance shall remain effective as if the subject provision had never been included in this ordinance.

History: