

VILLAGE OF CASEYVILLE

ORDINANCE #2018-21

**AN ORDINANCE TO AMEND ARTICLE V – AN ORDINANCE TAXING CERTAIN
UTILITIES CONDUCTING BUSINESS WITHIN THE CORPORATE LIMITS OF
THE VILLAGE OF CASEYVILLE ILLINOIS**

Published in pamphlet for by authority of the Board of Trustees of the Village of Caseyville,
St. Clair County, Illinois this day 25th, of October 2018

ARTICLE V - ELECTRIC UTILITY TAX

36-5-1 **TAX IMPOSED.** A tax is imposed on all persons engaged in the following occupations or privileges:

(A) The privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the Village at the following rates, calculated on a monthly basis for each purchaser:

(1)	First 2,000 KWH	0.61 cents per KWH
(2)	Next 48,000 KWH	0.40 cents per KWH
(3)	Next 50,000 KWH	0.36 cents per KWH
(4)	Next 400,000 KWH	0.35 cents per KWH
(5)	Next 500,000 KWH	0.34 cents per KWH
(6)	Next 2,000,000 KWH	0.32 cents per KWH
(7)	Next 2,000,000 KWH	0.315 cents per KWH
(8)	Next 5,000,000 KWH	0.31 cents per KWH
(9)	Next 10,000,000 KWH	0.305 cents per KWH
(10)	Over 20,000,000 KWH	0.30 cents per KWH

The tax is in addition to all taxes, fees and other revenue measures imposed by the Village, the State of Illinois or any other political subdivision of the State.

The tax imposed by this Article is not imposed on such act or privilege to the extent such act or privilege may not, under the Constitution and the statutes of the United States, be made the subject to taxation by the Village.

The tax shall be imposed with respect to the use or consumption of electricity by residential and non-residential customers beginning with the first bill issued by the person maintaining a place of business in this State who delivers electricity or gas after said tax has been incorporated into their charges, on or after **January 1, 2019**.

36-5-2 **EXCEPTIONS.** None of the taxes authorized by this Article may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the business or privileges may not, under the Constitution and statutes of the United States, be made the subject of taxation by this State or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing, or selling or transmitting gas, water, or electricity acquired in a purchase at retail, be subject to taxation under the provisions of this Article for those transactions that are or may become subject to taxation under the provisions of the "Municipal Retailer's Occupation Tax Act" authorized by 65 ILCS 5/8-11-1; nor shall any tax authorized by this Article be imposed upon any person engaged in a business or on any privilege unless the tax is imposed in like manner and at the same rate upon all persons engaged in business of the same class in the Municipality, whether privately or municipally owned or operated, or exercising the same privilege within the Municipality. No Tax is imposed by this Ordinance with respect to all current and future properties owned or operated by the Village.

36-5-3 **ADDITIONAL TAXES.** Such tax shall be in addition to other taxes levied upon the taxpayer or its business.

36-5-4 **COLLECTION.** The tax authorized by this Article shall be collected from the purchaser by the person maintaining a place of business in this State who delivers the electricity to the purchaser. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and if unpaid, is recoverable in the same manner as the original charge for delivering the electricity. Any tax required to be collected pursuant to this Article and any such tax collected by a person delivering electricity shall constitute a debt owed to the Municipality by such person delivering the electricity. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to