

ORDINANCE NO. 09-2019

Resolution Initiating a Referendum to Authorize

The Imposition of a Special County Retailers' Occupation Tax for Public Safety

WHEREAS, the residents of Hamilton County, by 1981 referendum, authorized a 0.25% property tax for the purposes of subsidizing ambulance services for Hamilton County know by the short title "Ambulance Levy"; and,

WHEREAS, the Hamilton County Board had determined that an increase in property tax through the Ambulance Levy was necessary for the 2020 Tax Cycle to ensure capable and reliable ambulance services were available for residents of Hamilton County; and,

WHEREAS, the desired increase of \$200,000 through the Ambulance Levy was presented to the public through display and Truth in Taxation Hearing; and,

WHEREAS, residents of Hamilton County expressed a desire of the Hamilton County Board to seek funding for an ambulance service subsidy through alternative sources; and,

WHEREAS, Illinois Statute 55 ILCS 5/5-1006.5 allows:

"(a) The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for public safety, public facility, mental health, substance abuse, or transportation purposes in that county (except as otherwise provided in this Section), if a proposition for the tax has been submitted to the electors of that county and approved by a majority of those voting on the question."

the Hamilton County Board voted to forego an increase in the Ambulance Levy for the 2020 Tax Cycle in lieu of an opportunity for residents to vote and approve a special Public Safety Sales tax as authorized by Illinois Statute 55 ILCS 5/5-1006.5; and

WHEREAS, the Hamilton County Board determined that should a public safety tax for the purposes of Emergency Medical Service fail to pass by referendum; the Ambulance Levy would be levied for the 2021 Tax Cycle.

NOW, THEREFORE, BE IT RESOLVED, by the County Board of Hamilton County, Illinois that it does hereby initiate a Referendum to be submitted to the voters of Hamilton County on the question of whether a 1% county retailers' occupation tax for public safety purposes should be imposed.

BE IT FURTHER RESOLVED, that said County Retailers' Occupation Tax shall not apply to This tax shall not be imposed upon the sale of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. This tax shall also not be imposed upon the sale of farm chemicals, farm machinery and equipment, both new and used, agricultural chemical and fertilizer spreaders, and nurse wagons required to be registered under Section 3-809 of the Illinois Vehicle Code, a motor vehicle of the first division, a motor vehicle of the second division that is a self-contained motor vehicle designed or permanently converted to provide living quarters for recreational, camping, or travel use, with direct walk through access to the living quarters from the driver's seat, or a motor vehicle of the second division that is of the van configuration designed

for the transportation of not less than 7 nor more than 16 passengers, as defined in Section 1-146 of the Illinois Vehicle Code, that is used for automobile renting, as defined in the Automobile Renting Occupation and Use Tax Act.

BE IT FUTHER RESOLVED, that said Referendum shall be submitted do the voters of Hamilton County at the Primary Election to be held on March 17, 2020 in substantially the statutory form as set forth below.

| | |
|---|-----|
| <i>Shall the County of Hamilton be authorized to impose a public safety tax at the rate of 1% upon all persons engaged in the business of selling tangible personal property at retail in the County on gross receipts from the sales made in the course of their business to be used for direct and indirect expenses related to emergency medical services.</i> | YES |
| | NO |
| <i>This would mean that a consumer would pay an additional \$1.00 in sales tax for every \$100 of tangible personal property bought at retail</i> | |

BE IT FUTHER RESOLVED, that the County Clerk shall properly certify this Referendum to the proper election officials not less than 61 days prior to the March 17, 2020 primary election as provided by Section 28-5 of the Election Code.

BE IT FUTHER RESOLVED, that this Resolution shall be in full force and effect immediately upon its adoption by the HAMILTON COUNTY BOARD at the DECEMBER 17th, 2019 Regular Hamilton County Board meeting.

Willie Grubb

D E Cross

John Chapman

ATTEST:

Margaret Hopfinger
HAMILTON COUNTY CLERK & RECORDER

[Signature]

HAMILTON COUNTY BOARD CHAIRMAN