
THE CITY OF BLUE ISLAND COOK COUNTY, ILLINOIS

**ORDINANCE
NUMBER 2025-001**

**AN ORDINANCE OF THE CITY OF BLUE ISLAND,
COOK COUNTY, ILLINOIS, IMPLEMENTING A NON-HOME
RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND A
NON-HOME RULE MUNICIPAL SERVICE OCCUPATION
TAX FOR THE CITY OF BLUE ISLAND**

**FRED BILOTTO, Mayor
RAEANN CANTELO-ZYLMAN, City Clerk
NANCY RITA, City Treasurer**

**DEXTER JOHNSON
LUIZ MONTOYA
THEODORE "TEDDY" RUTHENBERG
BILL FAHRENWALD
GABRIEL McGEE
CANDACE CARR
JOSH ROLL**

Aldermen

Published in pamphlet form by authority of the Mayor and City Clerk of the City of Blue Island on 1/28/25
City of Blue Island – 13051 Greenwood Avenue, Blue Island, IL 60406

ORDINANCE NUMBER 2025-001

**AN ORDINANCE OF THE CITY OF BLUE ISLAND,
COOK COUNTY, ILLINOIS, IMPLEMENTING A NON-HOME RULE MUNICIPAL
RETAILERS' OCCUPATION TAX AND A NON-HOME RULE MUNICIPAL SERVICE
OCCUPATION TAX FOR THE CITY OF BLUE ISLAND**

WHEREAS, the City of Blue Island, Cook County, Illinois (the "*City*") is a duly organized and existing City created under the provisions of the laws of the State of Illinois and operating under the provisions of the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto, with full powers to enact ordinances and adopt resolutions for the benefits of the residents of the City; and

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality may pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and,

WHEREAS, the City of Blue Island is a non-home rule Illinois municipality pursuant to the Constitution of the State of Illinois of 1970, as amended; and,

WHEREAS, Section 8-11-1.1 of the Illinois Municipal Code (65 ILCS 5/8-11-1.1) empowers non-home rule Illinois municipalities to impose certain Municipal Retailers' Occupation Taxes as outlined at Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3) (the "Non-Home Rule Municipal Retailers' Occupation Tax"); and,

WHEREAS, Section 8-11-1.1 of the Illinois Municipal Code (65 ILCS 5/8-11-1.1) empowers non-home rule Illinois municipalities to impose certain Municipal Service Occupation Taxes as outlined at Section 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.4) (the "Non-Home Rule Municipal Service Occupation Tax"); and,

WHEREAS, Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3) empowers a non-home rule municipality to “impose a tax upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's Government, at retail in the municipality” based upon the “gross receipts from such sales made in the course of such business” for “expenditure on public infrastructure or for property tax relief or both” as defined in Section 8-11-1.2 (65 ILCS 5/8-11-1.2); and,

WHEREAS, Section 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.4) empowers a non-home rule municipality to “impose a tax upon all persons engaged, in such municipality, in the business of making sales of service . . . of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service;” and,

WHEREAS, Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3) and Section 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.4) empower the City to impose the Non-Home Rule Municipal Retailers’ Occupation Tax and the Non-Home Rule Municipal Service Occupation Tax in 1/4% increments up to 1%; and,

WHEREAS, Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3) requires any municipality imposing a Non-Home Rule Municipal Retailers’ Occupation Tax under Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3) to impose a Non-Home Rule Municipal Service Occupation Tax under Section 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.4) at “the same rate” as the rate imposed as the Non-Home Rule Municipal Retailers’ Occupation Tax being imposed; and,

WHEREAS, any Non-Home Rule Municipal Retailers’ Occupation Tax imposed by the

City of Blue Island under Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3) shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, any Non-Home Rule Municipal Service Occupation Tax imposed by the City under Section 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.4) shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, proceeds generated from the imposition of any Non-Home Rule Municipal Retailers' Occupation Tax or Non-Home Rule Municipal Service Occupation Tax by the City must be used for "public infrastructure" or "property tax relief," as those terms are defined at Section 8-11-1.2 of the Illinois Municipal Code (65 ILCS 5/8-11-1.2); and,

WHEREAS, the Mayor and Aldermen of the City believe that it is appropriate, necessary, and in the best interests of the City and its residents, that the City levy a Non-Home Rule Municipal Retailers' Occupation Tax pursuant to Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3) and a Non-Home Rule Municipal Service Occupation Tax pursuant to Section 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.4) so that the City can provide property tax relief and invest in public infrastructure, as those terms are defined at Section 8-11-1.2 of the Illinois Municipal Code (65 ILCS 5/8-11-1.2).; and

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Aldermen of the City of Blue Island, Cook County, Illinois as follows:

Section 1. That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

Section 2. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this state's government, at retail in this municipality at the rate of 1.00% of the gross

receipts from such sales made in the course of such business while this Ordinance is in effect. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3).

Section 3. A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. The rate of this tax shall be the same rate identified in Section 2 above. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.4).

Section 4. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 5. As required under Section 8-11-1.3 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3), the City Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before April 1, 2025.

Section 6. This Ordinance shall take effect on: (i) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st; or, (ii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

Section 7. The City shall only expend the proceeds generated from any tax imposed by virtue of this Ordinance on: (a) expenditures related to “municipal roads and streets, access roads, bridges, and sidewalks; waste disposal systems; and water and sewer line extensions, water distribution and purification facilities, storm water drainage and retention facilities, and sewage

treatment facilities;” (b) efforts to “reduce the levy for real estate taxes or avoid an increase in the levy for real estate taxes that would otherwise have been required” by the City; or (c) any other or further permitted uses under Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1) as may now or hereafter be authorized therein.

Section 9. No provision of this Ordinance shall be interpreted to impose any tax on aviation fuel, as defined in Section 3 of the Retailers’ Occupation Tax Act (35 ILCS 120/3), unless the proceeds of said tax are expended for airport-related purposes, as that term is defined in Section 6z-20.2 of the State Finance Act (30 ILCS 105/6z-20.2), and said expenditures are made in compliance with the certification requirements for airport-related purposes under Section 2-22 of the Retailers' Occupation Tax Act (35 ILCS 120/2–22).

Section 10. All ordinances, resolutions, motions or orders in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 11. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

Section 12. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4.

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ADOPTED this 28TH day of JANUARY, 2025, pursuant to roll call as follows:

	YES	NO	ABSENT	PRESENT	ABSTAIN
Alderman JOHNSON			X		
Alderman MONTOYA	X				
Alderman RUTHENBERG	X				
Alderman FAHRENWALD	X				
Alderman MCGEE	X				
Alderman CARR	X				
Alderman ROLL	X				
Mayor BILOTTO					
	6		1		

APPROVED by the Mayor on JANUARY 28, 2025.

FRED BILOTTO
MAYOR OF THE CITY OF BLUE ISLAND,
COUNTY OF COOK AND STATE OF ILLINOIS

ATTESTED and Filed in my office this
28TH day of JANUARY, 2025.

RAEANN CANTELO-ZYLMAN, CITY CLERK

PUBLISHED in pamphlet this
28TH day of JANUARY, 2025.

RAEANN CANTELO-ZYLMAN, CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATE

I, RAEANN CANTELO-ZYLMAN, certify that I am the duly elected and acting Municipal Clerk of the City of Blue Island of Cook County, Illinois.

I further certify that on **January 28, 2025**, the Corporate Authorities of such municipality passed and approved Ordinance No. **2025-001**.

Entitled:

AN ORDINANCE OF THE CITY OF BLUE ISLAND, COOK COUNTY, ILLINOIS, IMPLEMENTING A NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND A NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX FOR THE CITY OF BLUE ISLAND.

Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. **2025 - 001** including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance posted in the municipal building commencing on **January 28, 2025**, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the municipal clerk.

DATED at Blue Island, Illinois, this **28TH** day of **January, 2025**.

CORPORATE SEAL


CITY CLERK

STATE OF ILLINOIS)
)
COUNTY OF COOK) ss.

CERTIFICATION

I, RAEANN CANTELO-ZYLMAN, DO HEREBY CERTIFY THAT I am the duly elected City Clerk of the City of Blue Island, Illinois, as such City Clerk, I am the keeper of the minutes and records of the Proceedings of the City Council of the said City and have in my custody the ORDINANCE and BOOKS of the records of said City.

I DO FURTHER CERTIFY that the attached and foregoing is a true and correct copy of the certain **2025 - 0001** Entitled: **AN ORDINANCE OF THE CITY OF BLUE ISLAND, COOK COUNTY, ILLINOIS, IMPLEMENTING A NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND A NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX FOR THE CITY OF BLUE ISLAND.**

ORDINANCE NO. 2025-001 which was adopted at a regular meeting of the City Council of the City of Blue Island, Illinois held on the **28TH day of JANUARY, 2025**; that at said meeting **6** Alderman were present; that at said meeting, on motion duly made and seconded that the Ordinance did pass and on the roll being called the vote of each Aldermen present on the question of the passage of said Ordinance was duly and separately taken by Ayes and Nays and their names and votes recorded in the minutes of **6** Alderman voted Aye and **0** Alderman voted Nay and **0** Alderman voted Abstain and **1** Alderman Absent.

I DO FURTHER CERTIFY that the original Ordinance which the foregoing is a true copy, is entrusted to my care for safe keeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of the City of Blue Island aforesaid, at the said City in the County and State aforesaid, this **28TH** day of **JANUARY, 2025**.

CORPORATE SEAL



City Clerk