

## CHAPTER 14

### GAS TAX

#### SECTION:

- 3-14-1: Tax Imposed
- 3-14-2: Publishing
- 3-14-3: Notify Utilities
- 3-14-4: Effective Date
- 3-14-5: Reports to Municipality
- 3-14-6: Credit for Overpayment
- 3-13-7: Penalty

**3-14-1: TAX IMPOSED.** Effective June 1, 2010, a tax is hereby imposed on all persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Village of East Alton, Illinois, and not for resale, at the rate of five percent (5%) of the gross receipts there from.

**3-14-2:** The Village Clerk is authorized and directed to publish this Ordinance in Pamphlet form.

**3-14-3:** The Village Clerk is directed to forward a copy of this Ordinance to the utility companies affected.

**3-14-4:** This ordinance shall become effective June 1<sup>st</sup> following publication in pamphlet form.

**3-14-5: REPORTS TO MUNICIPALITY.** On or before the last day of each month, each taxpayer who has not paid the tax imposed by this Article to a person delivering electricity as set forth in Section 1 and who is not otherwise exempted from paying such tax shall make a return to the Village Treasurer for the preceding month stating:

- (A) His Name
- (B) His principal place of business
- (C) His gross receipts during the month upon the basis of which the tax is imposed.
- (D) Amount of tax.
- (E) Such other reasonable and related information as the corporate authorities may require.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the Village of East Alton, the amount of tax herein imposed; provided that in connection with any return, the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is

made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings, and the taxable gross receipts.

**Sec. 3-14-6: CREDIT FOR OVERPAYMENT.** If it shall appear that an amount of tax has been paid which was not due under the provisions of this Article, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Article from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefore shall be so credited. No action to recover any amount of tax due under the provisions of this Article shall be commenced more than three (3) years after the due date of such amount.

**Sec. 3-14-7: PENALTY.** Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Article is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than One Hundred Dollars (\$100.00) nor more than Five Hundred Dollars (\$500.00) and in addition, shall be liable in a civil action for the amount of tax due. (See 65 ILCS 5/8-11-2)