## ORDINANCE NO. 313A

## MUNICIPAL USE TAX

BE IT ORDAINED by the President and Board of Trustees of the Village of Bellevue, Illinois, that:

Section 1: A tax is hereby imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code upon the privilege of using in the municipality any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at a rate of 1% of the selling price of such tangible property with selling price to have the meaning as defined in the Use Tax Act, approved July 14, 1955, as amended. The tax shall be collected from persons whose Illinois address for titling is given as being in the Village of Bellevue.

Section 2: Such tax shall be collected by the Illinois Department of Revenue for the Village of Bellevue and shall be paid before the title or certificate of registration for the personal property is issued. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 3: The Village Clerk is hereby directed to transmit to the Illinois Department of Revenue a certified copy of this Ordinance not later than 5 days after its effective date.

ATTEST:

APPROVED: This 25th day of August, 1987.

50WL11/2-32.