

**3-2-9: NONHOME RULE MUNICIPAL SERVICE OCCUPATION TAX:**

There is hereby imposed a tax upon all persons engaged, in the village of Bensenville, in the business of making sales of service, for expenditure on public infrastructure or for property tax relief or both as defined in 65 Illinois Compiled Statutes 5/8-11-1.2, at the rate of one percent (1%) of the selling price of all tangible personal property transferred by such service people either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax may not be imposed on 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 that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics.

The tax imposed by this section, and all civil penalties that may be assessed as an incident thereof, shall be collected and enforced by the state of Illinois department of revenue. (Ord. 26-2006, 3-28-2006)