

**VILLAGE OF BENSENVILLE  
12 S. CENTER STREET  
BENSENVILLE, ILLINOIS 60106**

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**Ordinance No. 42-2023**

**An Ordinance of the Village of Bensenville, DuPage and Cook Counties, Illinois Amending  
Title Three of the Bensenville Village Code to Impose a Municipal Motor Fuel Tax**

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**ADOPTED BY THE  
VILLAGE BOARD OF TRUSTEES  
OF THE  
VILLAGE OF BENSENVILLE  
THIS 26<sup>th</sup> DAY OF September 2023**

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Published in pamphlet form by authority of the President and Board of Trustees of the Village of  
Bensenville, DuPage and Cook Counties, Illinois this 27th day of September, 2023

STATE OF ILLINOIS       )  
COUNTIES OF COOK     )  
SS AND DUPAGE         )

I, Corey Williamsen, do hereby certify that I am the duly appointed Deputy Village Clerk of the Village of Bensenville, DuPage and Cook Counties, Illinois, and as such officer, I am the keeper of the records and files of said Village; I do further certify that the foregoing constitutes a full, true and correct copy of Ordinance No. 42-2023 entitled An Ordinance of the Village of Bensenville, DuPage and Cook Counties, Illinois Amending Title Three of the Bensenville Village Code to Impose a Municipal Motor Fuel Tax.

IN WITNESS WHEREOF, I have hereunto affixed my official hand and seal on this  
27th day of September 2023.



  
\_\_\_\_\_  
Corey Williamsen  
Deputy Village Clerk

ORDINANCE NUMBER 42-2023

**AN ORDINANCE OF THE VILLAGE OF BENSENVILLE, DUPAGE AND COOK  
COUNTIES, ILLINOIS AMENDING TITLE THREE OF THE BENSENVILLE  
VILLAGE CODE TO IMPOSE A MUNICIPAL MOTOR FUEL TAX**

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**WHEREAS**, the Village of Bensenville, DuPage and Cook Counties, Illinois (the "*Village*") is a duly organized and existing municipal corporation created under the provisions of the laws of the State of Illinois and under the provisions of the Illinois Municipal Code, as from time to time supplemented and amended; and

**WHEREAS**, on June 28, 2019, the Governor of the State of Illinois signed Public Act 101-32 into law that enacted Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, authorizing municipalities located either wholly or in part in a county with a population of over three million inhabitants to impose a municipal tax on the retail sale of motor fuel at a rate not to exceed three cents (\$0.03) per gallon; and

**WHEREAS**, on December 13, 2019, the Governor of the State of Illinois signed Public Act 101-604 into law that amended Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, and the way in which municipalities located either wholly or in part in a county with a population of over three million inhabitants to impose a municipal tax on the retail sale of motor fuel at a rate not to exceed three cents (\$0.03) per gallon; and

**WHEREAS**, pursuant to Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, in addition to any other tax that may be imposed, a municipality located either wholly or in part in a county with a population of over three million inhabitants may, by ordinance, adopt a municipal tax on the sale at retail of motor fuel at a rate not to exceed three cents (\$0.03) per gallon; and

**WHEREAS**, the population of the County of Cook in the State of Illinois exceeds three million inhabitants; and

**WHEREAS**, a portion of the Village of Bensenville is located in the County of Cook; and

**WHEREAS**, the Village is authorized pursuant to Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, and Section 696.101 (*"Nature of the Municipal Motor Fuel Tax (Cook County)"*) of Title 86 (*"Revenue"*) of Chapter 1 (*"Department of Revenue"*) of Part 696 (*"Municipal Motor Fuel Tax"*) of the Illinois Administrative Code, 86 Ill. Admin. Code 696.101, to impose a municipal tax on the retail sale of motor fuel at a rate not to exceed three cents (\$0.03) per gallon within the entirety of the corporate boundary of the Village; and

**WHEREAS**, the President and Board of Trustees of the Village of Bensenville (the *"Corporate Authorities"*) are charged with the responsibility of protecting the health, safety, and welfare of the residents of the Village; and

**WHEREAS**, the Corporate Authorities have the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs, and to review, interpret and amend Village ordinances, rules, and regulations; and

**WHEREAS**, pursuant to the authority contained in 65 ILCS 5/8-11-2.3, as from time to time supplemented and amended, and 86 Ill. Admin. Code 696.101, the Corporate Authorities have determined it necessary to amend the Bensenville Village Code to impose a municipal tax on the retail sale of motor fuel at a rate of three cents (\$0.03) per gallon within the entirety of the corporate boundary of the Village and find that such amendment furthers the public health, safety and welfare of the Village, and is in the best interests of the Village, its residents and the public.

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Bensenville, DuPage and Cook Counties, 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.** The Corporate Authorities find and determine that it is necessary and desirable to amend the Bensenville Village Code for the purpose set forth herein and that the adoption of this Ordinance is in the best interests of the Village.

**Section 3.** Title Three ("*Business Regulations*") of the Bensenville Village Code is hereby amended by adding the following new Chapter to read, as follows:

#### **CHAPTER 24        MUNICIPAL MOTOR FUEL TAX**

##### **3-24-1: Imposition of Tax:**

A municipal motor fuel tax is hereby imposed throughout the Village of Bensenville upon all persons engaged in the business of selling motor fuel at retail for the operation of motor vehicles upon public highways, or for the operation of recreational watercraft upon waterways at the rate of three cents (\$0.03) per gallon of motor fuel sold at retail anywhere within the Village of Bensenville for the purpose of use or consumption and not for the purpose of resale. The imposition of this tax is in accordance with and as authorized by the provisions of Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, as from time to time supplemented and amended, and 86 Ill. Admin. Code 696.101. The tax imposed herein is in addition to any other tax, fee, or charge.

##### **3-24-2: Collection and Administration of Tax:**

The municipal motor fuel tax imposed herein by this Chapter, and all civil penalties that may be assessed as an incident thereto, shall be remitted to, collected, and enforced by the Department of Revenue of the State of Illinois in accordance with the provisions of Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, as from time to time supplemented and amended. The Department of Revenue of the State of Illinois shall have full power to administer and enforce this Chapter.

##### **3-24-3: Penalty:**

The failure to timely collect or remit all taxes due hereunder is a violation of 65 ILCS 5/8-11-2.3 of the Illinois Municipal Code, as from time to time supplemented and amended.

##### **3-24-4: Effective Date:**

The tax imposed herein shall be administered and enforced by the Department of Revenue of the State of Illinois for all sales on or after January 1, 2024.

**Section 4.** This Ordinance, and its parts, are declared to be severable and any section, paragraph, clause, provision, or portion of this Ordinance that is declared invalid shall not affect the validity of any other provision of this Ordinance, which shall remain in full force and effect.

**Section 5.** The findings and recitals herein are declared to be prima facie evidence of the law of the Village and shall be received in evidence as provided by the Illinois Compiled Statutes and the courts of the State of Illinois.

**Section 6.** The Village Clerk is hereby authorized and directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2023.


**Section 7.** All ordinances, resolutions, motions, or orders in conflict with this Ordinance are hereby repealed to the extent of such conflict.

**Section 8.** This Ordinance shall be in full force and effect upon its passage, approval and publication as provided by law.

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**PASSED AND APPROVED** by the President and Board of Trustees of the Village of Bensenville, DuPage and Cook Counties, Illinois, this 26<sup>th</sup> day of September 2023, pursuant to a roll call vote, as follows:

APPROVED:

  
\_\_\_\_\_  
Frank DeSimone, Village President

ATTEST:

  
\_\_\_\_\_  
Nancy Quinn, Village Clerk

AYES: Carmona, Franz, Frey, Lomax, Panicola

NAYES: None

ABSENT: Perez



**Illinois Department of Revenue**

Legal Services Office  
101 W. Jefferson St. MC 5-500  
Springfield, IL 62794

October 17, 2023

Nancy Quinn  
Village Clerk  
Village of Bensenville  
12 S. Center St.  
Bensenville, IL 60106

Re: Ordinance No. 42-2023  
Municipal Motor Fuel Tax

Dear Ms. Quinn:

This is to acknowledge receipt of the Village of Bensenville's Ordinance No. 42-2023 imposing a Municipal Motor Fuel Tax at the rate of 3 cents per gallon.

The Illinois Department of Revenue shall collect, administer, and enforce the Municipal Motor Fuel Tax effective **January 1, 2024**, in accordance with Section 8-11-2.3 of the Illinois Municipal Code (65 ILCS 5/8-11-2.3).

If you have any questions regarding this letter, please contact our office at the number listed below. If you have questions concerning the distribution of the tax, please contact the Department's **Local Tax Allocation Division at (217) 785-6518**.

Very truly yours,

A handwritten signature in black ink, appearing to read "Samuel J. Moore".

Samuel J. Moore  
Associate Counsel  
(217) 782-2844

Cc: Aaron Allen, Local Tax Allocation Division