

**3-2-8: NONHOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX:**

There is hereby imposed 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 the state of Illinois, at retail in the village of Bensenville, 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 gross receipts from such sales made in the course of such business. 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)