

## **Chapter 39**

### **MUNICIPAL OCCUPATION TAXES**

**Current as of 1-1-01**

**Sections:**

- 39.01        MUNICIPAL RETAILERS' OCCUPATION TAX.**
- 39.02        MUNICIPAL SERVICE OCCUPATION TAX.**
- 39.03        LEASING OCCUPATION TAX.**

#### **39.01 MUNICIPAL RETAILERS' OCCUPATION TAX.**

a) Tax imposed. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in this City at the rate of one percent of the gross receipts from such sales made in the course of such business while this section is in effect, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code.

b) Report. Every such person engaged in such business in the City shall file on or before the 15th day of each calendar month, the report to the State Department of Revenue required by Section Three of "An Act in Relation to a Tax upon Persons Engaged in the Business of Selling Tangible Personal Property to Purchasers for Use or Consumption" approved June 28, 1933, as amended.

c) Payment of Tax. At the time such report is filed, there shall be paid to the State Department of Revenue in the amount of tax hereby imposed on account of the receipts from sales of tangible personal property during the preceding month.

#### **39.02 MUNICIPAL SERVICE OCCUPATION TAX.**

a) Tax Imposed. A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales or service at the rate of one percent of the cost price of all tangible personal property transferred by said service-men either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code.

b) Report. Every supplier or serviceman required to account for Municipal Service Occupation Tax for the benefit of this municipality shall file, on or before the last day of each calendar month, the report to the State Department of Revenue required by Section Nine of the "Service Occupation Tax Act", approved July 10, 1961, as amended.

c) Payment of Tax. At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed.

#### **39.03 LEASING OCCUPATION TAX.**

**Municipal Code - City of DeKalb**  
**Chapter 39, "Municipal Occupation Taxes"**

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a) Tax Imposed. A tax is hereby imposed upon all persons engaged in the business of renting or leasing tangible personal property to the uses thereof at the rate of one-half of one percent of the gross receipts from such renting or leasing made in the course of such business in accordance with provisions of Section 8-11-6 of the Illinois Municipal Code.

b) Report. Every person engaged in such business in the City shall file with the State Department of Revenue the return in the manner as required by Section Five of the "Leasing Occupation Tax Act" as adopted by the 74th General Assembly.

c) Payment of Tax. At the time such return is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed on account of the receipts from renting or leasing tangible personal property during the preceding month.