



MUNICIPAL MOTOR FUEL TAX REMITTANCE FORM

Due Date: On or before the 20th of Prior Month
(e.g. Fuel Tax Sales for month of March is due by April 20th)

For Tax Period Ending: _____

BUSINESS Name or DBA: _____

BUSINESS Address: _____

Business Phone Number: _____

COMPUTATION OF TAX LIABILITY:

1. Total Gallons of Motor Fuel Sold	_____ Gallons
2. Schaumburg Motor Fuel Tax (line 1 x \$0.03)	\$ _____
3. Late Filing Penalty (line 2 multiplied by 5.0% per month, if paid after due date)	\$ _____
4. Late Payment Penalty (line 2 multiplied by 5.0% per month, if paid after due date)	\$ _____
5. Interest (1.0% of line 2 per month, if paid after due date)	\$ _____
6. Total Penalties and Interest Due (Sum of lines 3,4 and 5)	\$ _____
7. Total Amount Due the Village of Schaumburg (Sum of lines 2 and 6)	\$ _____

REMITTANCE INSTRUCTIONS:

- Please submit this completed form, along with the payment amount due shown on line 6.
- Attach a copy of the Illinois Department of Revenue Sales and Use Tax Return (ST-1) or County Motor Fuel Tax form (CMFT-1/CMFT -2), for the corresponding reporting period.
- Payment must be received by the Village, on or before the 20th of the prior month (e.g. Fuel Tax Sales for month of March is due by April 20th).
- Fuel tax remittance forms and payments that are not received by the due date, or are postmarked after the due date, are subject to a late filing penalty, late payment penalty and interest fee (sum of lines 3,4 and 5 above).
- All forms of payment (cash, credit card, and check) will be accepted at the Village of Schaumburg, Finance Dept during normal business hours (Mon-Fri, 8AM - 6PM), or online at **www.VillageofSchaumburg.com website**.
- Checks should be made payable to the Village of Schaumburg and sent to the Village of Schaumburg Finance Dept., 101 Schaumburg Court, Schaumburg, 60193.

Under penalties provided by ordinance, I hereby affirm that the statements contained herein are taken from the books and records of the above business and are true and correct to the best of my knowledge.

Printed Name of Preparer: _____ Title: _____

Signature of Preparer: _____ Date: _____

Email: _____ Phone Number: _____

Any questions should be directed to the Finance Department at 847.923.4532.

PUBLICATION OF:

ORDINANCE NO. 17-049

ORDINANCE AMENDING TITLE 3- CREATING A LOCAL MOTOR FUEL TAX

ADOPTED: MAY 23, 2017

**PUBLISHED IN PAMPHLET FORM PURSUANT TO AUTHORIZATION AND
DIRECTION OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE
OF SCHAUMBURG ON MAY 24, 2017**

ORDINANCE NO. 17-049

ORDINANCE AMENDING TITLE 3- CREATING A LOCAL MOTOR FUEL TAX

RETAIL DEALER OR RETAIL MOTOR FUEL DEALER: Any person who is engaged in the business of selling motor fuel in the Village of Schaumburg to a purchaser for the purchaser's use or consumption, and not for resale in any form.

SALE AT RETAIL: Any sale to a person for that person's use or consumption and not for resale to another.

SALE, RESALE, OR PURCHASE: Any transfer of ownership or title or both, any exchange or any barter, whether conditional or otherwise, in any manner or by any means whatsoever for consideration.

USE: The exercise of any right to or power over motor fuel incident to the ownership thereof, including, but not limited to, the receipt of vehicle fuel by any person into a fuel supply tank of a vehicle.

VEHICLE: Any machine or device in, upon or by which any person or property is or may be transported or drawn upon a rail, street, road, highway or otherwise upon land, in or upon water. "Vehicle" shall include, but not be limited to, automobiles, trucks, buses, trains, motorcycles, and boats. However, airplanes and helicopters located at the Schaumburg Regional Airport are expressly excluded from this definition.

36.151: TAX IMPOSED:

Commencing on October 1, 2017, a tax is hereby imposed upon the privilege of purchasing or using Motor Fuel at retail within the Village. The tax shall be at a rate of three cents (\$0.03) per gallon of motor fuel. The ultimate incidence of and liability for payment of the tax shall be upon the purchaser or user of the vehicle fuel, and nothing in this chapter shall be construed to impose a tax upon the occupation of selling or distributing vehicle fuel. It shall be a violation of this chapter for any retail dealer to fail to add this tax to the retail price of vehicle fuel or to absorb the tax. The tax shall be in addition to any and all other taxes.

36.152: PAYMENT ON RETAIL PURCHASE:

Use in the Village shall be deemed to occur only at the place in the Village where the motor fuel is transferred into the vehicle by which it is to be consumed. To the extent that a person has paid the tax imposed herein on the retail purchase of motor fuel, he shall be exempt from the payment of and liability for said tax on the use of such fuel.

ORDINANCE NO. 17-049

ORDINANCE AMENDING TITLE 3- CREATING A LOCAL MOTOR FUEL TAX

36.156: TRANSMITTAL OF EXCESS TAX COLLECTIONS

If any Person collects an amount in excess of the tax imposed by this Article, but which amount is purported to be a collection thereof, and does not return the same to the purchaser who paid the tax, the Person who collected the tax shall account for and pay over those excess amounts to the Village along with the tax properly collected.

36.157: EXEMPTIONS

The tax imposed by this chapter shall not apply to the sale of fuel at the Schaumburg Regional Airport for use in airplanes and helicopters.

36.158: SEVERABILITY

If any provision of this chapter or application thereof to any person or circumstance is held unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this chapter which can be given effect without the invalid application or provision, and to this end each such invalid provision or invalid application of this chapter is severable, unless otherwise provided by this chapter. In particular, but without limitation, each provision creating an exception to or an exemption or exclusion from the imposition of the tax is severable. It is hereby declared to be the legislative intent of the Village Board that this chapter would have been adopted had any such unconstitutional or otherwise invalid provision or application not been included.


SECTION THREE: This Ordinance shall be in full force and effect, after passage, approval and publication as required by law.

AYES: (6) Trustee: Dailly, Madej, Dunham, Sullivan, Connelly, Kozak

NAYS: (0) None

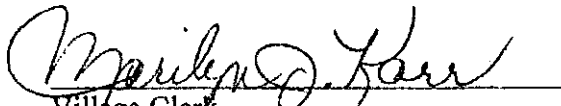
ABSENT: (0) None

ADOPTED this _____ 23rd _____ day of _____ May, 2017.



Village President

ATTEST:



Village Clerk

APPROVED AS TO FORM:



Assistant Village Attorney

Locally Imposed and Administered Tax Rights and Responsibilities

§ 36.160 - TITLE.

This subchapter shall be known as, and may be cited as, the "locally imposed and administered tax rights and responsibility ordinance".

(Ord. 01-04, passed 1-9-2001)

§ 36.161 - SCOPE.

The provisions of this subchapter shall apply to the village's procedures in connection with all of the village's locally imposed and administered taxes.

(Ord. 01-04, passed 1-9-2001)

§ 36.162 - DEFINITIONS.

Certain words or terms herein shall have the meanings ascribed to them as follows:

ACT : The "local government taxpayers' bill of rights act".

CORPORATE AUTHORITIES : The village's president and board of trustees.

LOCAL TAX ADMINISTRATOR : The village finance director is charged with the administration and collection of the locally imposed and administered taxes, including staff, employees or agents to the extent they are authorized by the local tax administrator to act in the local tax administrator's stead. The local tax administrator shall have the authority to implement the terms of this subchapter to give full effect to this subchapter. The exercise of such authority by the local tax administrator shall not be inconsistent with this subchapter and the act.

LOCALLY IMPOSED AND ADMINISTERED TAX OR TAX : Each tax imposed by the village that is collected or administered by the village not an agency or department of the state. It does not include any taxes imposed upon real property under the property tax code or fees collected by the village other than infrastructure maintenance fees.

NOTICE : Each audit notice, collection notice or other similar notice or communication in connection with each of the village's locally imposed and administered taxes.

TAX ORDINANCE : Each ordinance adopted by the village that imposes any locally imposed and administered tax.

TAXPAYER : Any person required to pay any locally imposed and administered tax and generally includes the person upon whom the legal incidence of such tax is placed and with respect to consumer taxes includes the business or entity required to collect and pay the locally imposed and administered tax to the village.

VILLAGE : The Village of Schaumburg, Illinois.

(Ord. 01-04, passed 1-9-2001)

(C)

The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows:

(1)

The taxpayer shall submit to the local tax administrator in writing a claim for credit or refund together with a statement specifying:

(a)

The name of the locally imposed and administered tax subject to the claim;

(b)

The tax period for the locally imposed and administered tax subject to the claim;

(c)

The date of the tax payment subject to the claim and the canceled check or receipt for the payment;

(d)

The taxpayer's recalculation, accompanied by an amended or revised tax return, in connection with the claim; and

(e)

A request for either a refund or a credit in connection with the claim to be applied to the amount of tax, interest and penalties overpaid, and, as applicable, related interest on the amount overpaid; provided, however, that there shall be no refund and only a credit given in the event the taxpayer owes any monies to the village.

(2)

Within ten (10) days of the receipt by the local tax administrator of any claim for a refund or credit, the local tax administrator shall either:

(a)

Grant the claim; or

(b)

Deny the claim, in whole or in part, together with a statement as to the reason for the denial or the partial grant and denial.

(3)

In the event the local tax administrator grants, in whole or in part, a claim for refund or credit, the amount of the grant for refund or credit shall bear interest at the rate of two percent (2%) per annum,

time provided, the local tax administrator may issue a tax determination and assessment based on the tax administrator's determination of the best estimate of the taxpayer's tax liability.

(F)

If an audit determines there has been an overpayment of a locally imposed and administered tax as a result of the audit, written notice of the amount of overpayment shall be given to the taxpayer within thirty (30) days of the village's determination of the amount of overpayment.

(G)

In the event a tax payment was submitted to the incorrect local governmental entity, the local tax administrator shall notify the local governmental entity imposing such tax.

(Ord. 01-04, passed 1-9-2001)

§ 36.168 - APPEAL.

(A)

The local tax administrator shall send written notice to a taxpayer upon the local tax administrator's issuance of a protestable notice of tax due, a bill, a claim denial, or a notice of claim reduction regarding any tax. The notice shall include the following information:

(1)

The reason for the assessment;

(2)

The amount of the tax liability proposed;

(3)

The procedure for appealing the assessment; and

(4)

The obligations of the village during the audit, appeal, refund and collection process.

(B)

A taxpayer who receives written notice from the local tax administrator of a determination of tax due or assessment may file with the local tax administrator a written protest and petition for hearing, setting forth the basis of the taxpayer's request for a hearing. The written protest and petition for hearing must be filed with the local tax administrator within forty five (45) days of receipt of the written notice of the tax determination and assessment.

(C)

If a timely written notice and petition for hearing is filed, the local tax administrator shall fix the time and place for hearing and shall give written notice to the taxpayer. The hearing shall be scheduled for

(A)

Interest: The village hereby provides for the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax to be one percent (1%) per month or fraction thereof.

(B)

Late Filing And Payment Penalties: If a tax return is not filed within the time and manner provided by the controlling tax ordinance, a late filing penalty of five percent (5%) of the amount of tax required to be shown as due on a return shall be imposed; and a late payment penalty of five percent (5%) of the tax due shall be imposed. If no return is filed within the time or manner provided by the controlling tax ordinance and prior to the village issuing a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed equal to twenty five percent (25%) of the total tax due for the applicable reporting period for which the return was required to be filed. A late filing or payment penalty shall not apply if a failure to file penalty is imposed by the controlling ordinance.

(Ord. 01-04, passed 1-9-2001; Am. Ord. 04-096, passed 7-13-2004)

§ 36.171 - ABATEMENT.

The local tax administrator shall have the authority to waive or abate any late filing penalty, late payment penalty or failure to file penalty if the local tax administrator shall determine reasonable cause exists for delay or failure to make a filing.

(Ord. 01-04, passed 1-9-2001)

§ 36.172 - INSTALLMENT CONTRACTS.

The village may enter into an installment contract with the taxpayer for the payment of taxes under the controlling tax ordinance. The local tax administrator may not cancel any installment contract so entered unless the taxpayer fails to pay any amount due and owing. Upon written notice by the local tax administrator that the payment is thirty (30) days delinquent, the taxpayer shall have fourteen (14) working days to cure any delinquency. If the taxpayer fails to cure the delinquency within the fourteen (14) day period or fails to demonstrate good faith in restructuring the installment contract with the local administrator, the installment contract shall be canceled without further notice to the taxpayer.

(Ord. 01-04, passed 1-9-2001)

§ 36.173 - STATUTE OF LIMITATIONS.

The village, through the local tax administrator, shall review all tax returns in a prompt and timely manner and inform taxpayers of any amounts due and owing. The taxpayer shall have forty five (45) days after receiving notice of the reviewed tax returns to make any request for refund or provide any tax still due and owing.

(A)

No determination of tax due and owing may be issued more than four (4) years after the end of the calendar year for which the return for the applicable period was filed or for the calendar year in which the return for the applicable period was due, whichever occurs later.

(A)

Timely remove the lien at the village's expense;

(B)

Correct the taxpayer's credit record; and

(C)

Correct any public disclosure of the improperly imposed lien.

(Ord. 01-04, passed 1-9-2001)

§ 36.177 - APPLICATION.

This subchapter shall be liberally construed and administered to supplement all of the village's tax ordinances. To the extent that any tax ordinance is in conflict with or inconsistent with this subchapter, this subchapter shall be controlling.

(Ord. 01-04, passed 1-9-2001)