

Chapter 150

RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY

Sec. 150-1 Retailers's Occupation Tax for Public Safety Imposed.

A Special County Retailers' Occupation Tax for Public Safety is hereby imposed in accordance with section 5-1006.5 of the Counties Code at the rate of one-quarter percent upon all persons engaged in the business of selling tangible personal property at retail in the county on gross receipts from the sales made in the course of their business.

Sec. 150-2 Use of Tax Proceeds.

The proceeds of the tax shall be used for crime prevention, detection and other public safety purposes only.

Sec. 150-3 Collection of the Tax.

The Department of Revenue shall begin collection of the tax on January 1, 2000.

History: Ordinance No. 0499-05 approved April 16, 1999, recorded at Book 15 Page 307.