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**THE VILLAGE OF ROSELLE**  
COOK AND DUPAGE COUNTIES, ILLINOIS

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**ORDINANCE**  
NUMBER 2024-4339

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**AN ORDINANCE  
AMENDING CHAPTER 20 ARTICLE XI  
OF THE CODE OF ORDINANCES OF  
THE VILLAGE OF ROSELLE, ILLINOIS  
(MUNICIPAL MOTOR FUEL TAX)**

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DAVID PILESKEI, Mayor  
AMANDA HAUSMAN, Village Clerk

TOM DELLA PENNA  
WAYNE D. DOMKE  
DENA FORSYTHE  
CHERYL LENISA  
TOM PIORKOWSKI  
LEE TREJO

Village Board

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Published in pamphlet form by authority of the  
Mayor and the Board of Trustees of the Village of Roselle  
on this the 8th day of July, 2024

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**ORDINANCE NO. 2024-4339**

**AN ORDINANCE  
AMENDING CHAPTER 4 ARTICLE XI  
OF THE CODE OF ORDINANCES OF  
THE VILLAGE OF ROSELLE, ILLINOIS  
(MUNICIPAL MOTOR FUEL TAX)**

**WHEREAS**, the Village of Roselle (hereinafter referred to as the “Village”) is a Home Rule Illinois Municipal Corporation organized pursuant to the laws of the State of Illinois;

**WHEREAS**, the Village has in full force and effect a codified set of ordinances which are of a general and permanent nature, which said codified set is known and designated as the Village Code of the Village of Roselle, as amended;

**WHEREAS**, the Illinois Constitution of 1970 provides that a Home Rule Unit may exercise any power and perform any function pertaining to its government and affairs, including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare; to license, to tax; and to incur debt;

**WHEREAS**, the Village desires to amend its Village Code to establish a Municipal Motor Fuel Tax; and

**WHEREAS**, the Corporate Authorities of the Village of Roselle are of the opinion that it is in the best interests of the safety, health and welfare of the residents to amend the Village’s code of ordinances as referenced herein.

**NOW, THEREFORE, BE IT ORDAINED**, in open meeting assembled, by the Mayor and Board of Trustees of the Village of Roselle, Cook and DuPage Counties, Illinois pursuant to the Village’s “Home Rule” powers as follows:

**Section One - Recitals**

The Board of Trustees hereby find that all of the recitals hereinbefore stated as contained in the preamble to this ordinance are full, true and correct and do hereby, by reference, incorporate and make them part of this ordinance as legislative findings.

**Section Two – Amendment Village Code of Ordinances Chapter 20 Article VI**

Chapter 4 Article XI shall be amended by the addition of the following sections (additions appearing underlined and any deleted language appearing with a ~~strike-through~~ line):

**ARTICLE XI. - MUNICIPAL MOTOR FUEL TAX**

**Sec. 20-132. – Definitions.**

As used in this section, the following words and terms shall have the meanings ascribed to them as follows:

Motor Fuel shall mean all volatile liquids compounded or used for fueling motor vehicles, including gasoline, gasohol, compressed natural gas and diesel fuel.

Motor Fuel Retailer shall mean any person, firm or corporation engaged in the business of selling motor fuel at retail, and not for resale.

#### Sec. 20-133. – Tax Imposed

- (a) There is hereby imposed and levied a tax upon the retail purchase within the village of motor fuel, at the rate of two cents (\$0.02) per gallon or fraction thereof on or after September 1, 2024.
- (b) This tax shall be in addition to any and all other taxes and charges, but such other taxes and charges shall not be construed as part of the purchase price upon which the tax herein is levied.
- (c) The ultimate incidence and liability for payment of such tax shall be upon the retail purchaser of motor fuel. Nothing herein shall be construed to impose a tax upon the occupation of selling motor fuel. Failure of an owner to collect the tax from purchasers of motor fuel shall not absolve the owner of the duty to pay the tax.

#### Sec. 20-134. – Transmittal of tax revenue by owner; delinquency

- (a) Each motor fuel retailer within the village limits shall have the duty to collect the municipal motor fuel tax from each purchaser and to pay it over to the village, along with an accounting therefor, on return forms provided by the village.
- (b) The return and tax payment shall be filed with the director of finance no later than the twentieth day of the calendar month following the month of collection. Each tax form shall be accompanied by a signed copy of the Illinois Department of Revenue Sales and Use Tax Return (form ST-1) for each motor fuel retailer.
- (c) Owner(s) filing tax returns pursuant to this section shall, at the time of filing such return, pay to the village the amount of the tax less a commission of one (1) percent of the amount of the tax, which is allowed to reimburse the owner for the expenses incurred in keeping records, billing, preparing and filing returns, remitting the tax, and supplying data to the village upon request. No commission may be claimed by an owner for taxes not timely remitted to the village.

#### Sec. 20-135. - Registration And Maintenance of Records

- (a) Each motor fuel retailer shall register with the village on forms provided by the village.
- (b) Each motor fuel retailer shall have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for the sale of motor fuel and the taxes collected from the purchaser thereof, which shall be available to the village for examination and for audit by the village upon reasonable notice during customary business hours.

#### Sec. 20-136. - Interest And Penalties

- (a) In the event of a failure by any owner to pay the village treasurer the tax within ten (10) days after it is due, interest shall be imposed and due upon said tax at a rate of one (1) percent per month commencing as of the first day of the month following the month for which tax was to have been paid to the village.
- (b) Any owner found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this article, upon conviction thereof shall be punished by a fine of not less than fifty

dollars (\$50.00) nor more than five hundred dollars (\$500.00) for the first offense, and not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00) for the second and each subsequent offense in any one-hundred-eighty-day period. Each day that any violation of this article exists, shall constitute a separate and distinct offense. Any owner subjected to the penalties provided for by this section 20-136 shall not be discharged or released from the payment of any tax due.

### **Section Three – Codification**

The title, chapter(s) and section(s) adopted by this ordinance shall be numbered and placed in an appropriate title, chapter(s), and section(s) when and during the codification of the Roselle Municipal Code.

### **Section Four – Home Rule**

This ordinance represents an exercise of the home rule powers conferred upon the Village of Roselle by the Constitution of the State of Illinois. This ordinance is specifically intended to preempt any conflicting law, regulation, rule or other code provision to the extent permitted under the Constitution of the State of Illinois.

### **Section Five - Conflict Clause**

That all ordinances, parts of ordinances, resolutions, parts of resolutions or board actions in conflict with the terms of this ordinance shall be repealed to the extent of said conflict.

### **Section Six - Passage Clause**

That this ordinance shall take full force and effect from and after its passage, approval and publication as provided by law.

### **Section Seven - Constitutionality Clause**

Any part or parts of this ordinance declared by a court of law to be invalid or unconstitutional shall not affect the validity of the remaining provisions of this ordinance or the Roselle Municipal Code.

### **Section Eight - Publication**

This ordinance shall be published in book or pamphlet form as provided by the Illinois Municipal Code.

### **Section Nine - Recording**

This ordinance shall be entered into the minutes and upon the journals of the Board of Trustees of the Village of Roselle.

The Remainder of this Page has been Intentionally Left Blank / Roll Call Vote to follow:

**DECIDED** pursuant to a Roll Call Vote:

	YES	NO	ABSENT	ABSTAIN
Tom Della Penna	✓			
Wayne D. Domke	✓			
Dena Forsythe	✓			
Cheryl Lenisa	✓			
Tom Piorkowski	✓			
Lee Trejo	✓			
David Pileski (if necessary)				
TOTAL	6			

**PASSED AND APPROVED** by the Village of Roselle Board of Trustees on the 8<sup>th</sup> day of July, 2024:

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David Pileski  
Mayor

ATTEST:

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Amanda Hausman  
Village Clerk

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

**CLERK'S CERTIFICATION**

I, Amanda Hausman, hereby certify that I am the duly elected and qualified Village Clerk in and for the Village of Roselle, DuPage and Cook Counties, Illinois; that I am the keeper of the files, records, and seal of said Village, and that the following is a true and correct copy of Ordinance No. 2024-4339

**AN ORDINANCE  
AMENDING CHAPTER 20 ARTICLE XI OF  
THE CODE OF ORDINANCES OF  
THE VILLAGE OF ROSELLE, ILLINOIS (MUNICIPAL MOTOR FUEL TAX)**

adopted and approved by the Mayor and the Board of Trustees at an official meeting held on July 8<sup>th</sup> 2024 and that the vote on the motion for adoption was as follows:

	YES	NO	ABSENT	ABSTAIN
Tom Della Penna	✓			
Wayne D. Domke	✓			
Dena Forsythe	✓			
Cheryl Lenisa	✓			
Tom Piorkowski	✓			
Lee Trejo	✓			
David Pileski (if necessary)				
TOTAL	6			

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Village Code of the Village of Roselle, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

I further state that this Certification is issued under my hand and the seal of the Village of Roselle as required in the Illinois Compiled Statutes 65 ILCS 5/1-2-4.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused to be affixed the Corporate Seal of said Village of Roselle, DuPage and Cook Counties, Illinois on the date set forth herein.

\_\_\_\_\_  
Amanda Hausman, Village Clerk

(SEAL)