

FINANCE COMMITTEE

AGENDA

Called by: Jaime Salgado, Chairman
Members: Joe Hoffman, Burt Gerl,
Dave Fiduccia, Steve Schultz,
Keith McDonald

DATE: THURSDAY, APRIL 30, 2020
TIME: 5:30 PM
LOCATION: VIRTUAL MEETING – ZOOM
WWW.WINCOIL.US/FEATURED-ITEMS/WATCH-COUNTY-BOARD-MEETINGS-ONLINE
(WINNEBAGO COUNTY YOU TUBE LIVE)

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of February 20, 2020 Minutes
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the chair, please stand and state your name. Thank you.
- E. Ordinance Imposing a Special Retailers' Occupation Tax for Mental Health Pursuant to the Authority Granted in Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes
- F. 2020 Budget Projections
- G. 2021 Fiscal Year Budget Policy
- H. PPE Expenditures
- I. Other Matters
- J. Adjournment

May 14, 2020 Board Meeting

**ORDINANCE OF THE
COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS**

2020 CO_____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JAMIE SALGADO

**AN ORDINANCE IMPOSING A SPECIAL RETAILERS' OCCUPATION TAX FOR
MENTAL HEALTH PURSUANT TO THE AUTHORITY
GRANTED IN CHAPTER 55, ACT 5, SECTION 5-1006.5 OF THE
ILLINOIS COMPILED STATUTES**

WHEREAS, a proposition in the form required by Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes, to allow the imposition of a Special Retailers' Occupation Tax For Mental Health of one-half percent was submitted to the electors of Winnebago County on March 17, 2020; and

WHEREAS, said electors of Winnebago County, by a majority of those voting on the question (26,656 being in favor and 16,613 being opposed), approved the imposition of said Special Retailers' Occupation Tax For Mental Health on March 17, 2020; and

WHEREAS, The County Board of Winnebago County ("Board") has determined, at a lawfully constituted meeting of the Board held on April 9, 2020, that imposition of said Special Retailers' Occupation Tax For Mental Health is in the best interest of the citizens of Winnebago County and should be imposed, as authorized by statute and by the majority vote of the electors voting on the question.

WHEREAS, on April 9, 2020, the Board approved and adopted an Ordinance imposing said Special Retailers' Occupation Tax For Mental Health;

WHEREAS, subsequent to the Board's approval of said Ordinance, the Illinois Department of Revenue ("IDOR") indicated to Winnebago County's Interim County Administrator that the IDOR shall collect, administer and enforce said Special Retailers' Occupation Tax for Mental Health beginning on July 1, 2020; and

WHEREAS, subsequent to the Board's approval of said Ordinance, the IDOR has requested Winnebago County to add some additional language to said Ordinance in the form of an amending ordinance or a superseding ordinance.

NOW, THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois as follows:

Section 1: Tax imposed. A Special Retailers' Occupation Tax For Mental Health is imposed as and to the full extent authorized by Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes, upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of the State of Illinois, at retail within the County of Winnebago at the rate of one-half percent (0.5%) of the gross receipts from such sales made in the course of business while this Ordinance is in effect; and a tax is hereby imposed upon all persons engaged in the County of Winnebago in the business of making sales of service, at the rate of one-half percent (0.5%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. These Special County Occupation Taxes For Mental Health may not be imposed on tangible personal property taxed at the rate of 1.0% under the Retailers' Occupation Tax Act and the Service Occupation Tax Act.

The imposition of these mental health taxes is in accordance with and subject to the provisions of Sections 5-1006.5(a) and 5-1006.5(b), of the Counties Code (55 ILCS 5/5-1006.5(a) and 55 ILCS 5/5-1006.5(b)).

Section 2: Illinois Department of Revenue to administer. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue and that the Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 3: Clerk to file Ordinance with Illinois Department of Revenue. The County Clerk of the County of Winnebago, State of Illinois ("Clerk"), previously filed with the Illinois Department of Revenue on or before May 1, 2020, a certified copy of the Special Retailers' Occupation Tax Ordinance approved and adopted by the Board on April 9, 2020, and the results of the election authorizing the imposition of this tax, as required by Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes, which the Illinois Department of Revenue acknowledged receipt and enforcement of said Special Retailers' Occupation Tax For Mental Health beginning on July 1, 2020. The Clerk is further directed to file a copy of this Ordinance and a certification of the results of the election authorizing the imposition of the tax imposed in Section 1 of this Ordinance with the Illinois Department of Revenue.

Section 4: Effective date. This Ordinance shall take effect on the first day of July next following the adoption and filing of this Ordinance with the Illinois Department of Revenue.

Section 5: Termination of tax date: The authority to levy the tax imposed by this Ordinance shall expire at 11:59 p.m. on June 30, 2026, if not terminated earlier by a vote of the County Board of the County of Winnebago, Illinois.

Section 6. Repeal of conflicting provisions. All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

BE IT FURTHER ORDAINED that the Clerk of the County Board shall deliver certified copies of this Ordinance to the Winnebago County Clerk, the interim Winnebago County Administrator and the Winnebago County Director of Finance.

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this _____ day of _____, 2020.

Frank Haney, Chairman of the
County Board of the
County of Winnebago, Illinois

ATTEST:

Lori Gummow, Clerk of the
County Board of the
County of Winnebago, Illinois

TO: THE HONORABLE MEMBERS OF THE COUNTY BOARD OF THE
COUNTY OF WINNEBAGO, ILLINOIS

Your Finance Committee presents the following **AN ORDINANCE
IMPOSING A SPECIAL RETAILERS' OCCUPATION TAX FOR MENTAL HEALTH
PURSUANT TO THE AUTHORITY GRANTED IN CHAPTER 55, ACT 5, SECTION
5-1006.5 OF THE ILLINOIS COMPILED STATUTES**, and recommends its adoption.

Respectfully submitted,
FINANCE COMMITTEE

TO ADOPT

NOT TO ADOPT

Jaime Salgado, Chairman

Jaime Salgado, Chairman

David Fiduccia

David Fiduccia

Burt Gerl

Burt Gerl

Joe Hoffman

Joe Hoffman

Keith McDonald

Keith McDonald

Steve Schultz

Steve Schultz

Dated this ____ day of May, 2020.