



# VILLAGE OF RIVER FOREST SPECIAL VILLAGE BOARD MEETING

Monday, March 16, 2020 – 9:00 AM  
Village Hall – 400 Park Avenue – River Forest, IL 60305  
Community Room

## AGENDA

1. Call to Order/Roll Call
2. Citizen Comments
3. Amendment of the Village Code Regarding Authorizing the Village President to Declare a State of Emergency If Needed – Ordinance
4. Amendment of the Village Code Regarding the Imposition of a Local Motor Fuel Tax Due to a Request from the Illinois Department of Revenue – Ordinance
5. Adjournment

**AN ORDINANCE AMENDING THE VILLAGE OF RIVER FOREST VILLAGE CODE  
AUTHORIZING THE VILLAGE PRESIDENT TO  
DECLARE A STATE OF EMERGENCY IF NEEDED**

**WHEREAS**, the Village of River Forest (“Village”) is a non-home rule unit of local government as provided by Article VII, Section 7 of the Illinois Constitution of 1970; and

**WHEREAS**, Section 11-1-6 of the Illinois Municipal Code, 65 ILCS 5/11-1-6, provides that the corporate authorities of the Village of River Forest may grant the Village President the extraordinary power and authority to exercise, by executive order, during a state of emergency, such of the powers of the Village’s corporate authorities as may be reasonably necessary to respond to the emergency; and

**WHEREAS**, such ordinance is to establish the standards to be relied upon for the Village President to determine when a state of emergency exists;

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of River Forest, Cook County, Illinois, as follows:

**SECTION 1: Incorporation.** That the recitals above shall be and are incorporated in this Section 1 as if restated herein.

**SECTION 2: Village Code Amendment.** That Section 1-5-7 of the Village Code of the Village of River Forest (“Village Code”), entitled “State of Emergency,” is created and shall read as follows:

“A. The Village President is authorized to declare of a state of emergency within the Village of River Forest based on the following findings and supporting facts:

1. There has occurred, or there is actual imminent danger of occurring, a natural disaster, catastrophe, pestilence or contagious disease, which is likely to cause loss of life, loss of productivity, hardship or suffering to the persons residing in or doing business in the Village.

2. That the declaration of emergency is necessary in order to prevent loss of life or injury, alleviate damages, loss, hardship, or suffering.

B. During a declared state of emergency, the Village President is authorized to exercise, by executive order, such powers of the Village President and Board of Trustees as may be reasonably necessary to respond to the emergency.

C. A declaration of a state of emergency shall:

1. Be executed under oath.
2. Set forth the basis and underlying facts supporting the declaration of a state of emergency.
3. Make reference to published statements of federal, state or county agencies whose duty it is to address emergency matters.
4. To the extent possible, specify the procedures and protocols to be followed during the state of emergency.
5. To the extent possible, make specific reference to any regulations which may be subject to suspension during the state of emergency.
6. Consistent with Section C.8. below, set forth the duration of the state of emergency.
7. Be filed with the Village Clerk as soon as practicable.
8. Expire no later than the adjournment of the first regular meeting of the Village President and Board of Trustees after the state of emergency has been declared.

D. A declaration of emergency pursuant to this authority may not suspend in any way the rights of persons under the Illinois or United States Constitutions.”

**SECTION 3: Continuing Effect.** That all parts of the Village Code not amended herein shall remain in effect.

**SECTION 4: Severability.** That if any Section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

**SECTION 5: Repeal.** That all ordinances, resolutions, motions or parts thereof in conflict with this Ordinance shall be and the same are hereby repealed.

**SECTION 6: Effectiveness.** That this Ordinance shall be in full force and effect upon its passage and approval according to law.

**PASSED** this \_\_\_\_ day of March, 2020 by the Village President and Board of Trustees pursuant to a roll call vote as follows:

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**APPROVED** by me this \_\_\_\_\_ day of March, 2020.

\_\_\_\_\_  
Catherine Adduci, Village President

ATTEST:

\_\_\_\_\_  
Kathleen Brand-White, Village Clerk

NO. \_\_\_\_\_

**AN ORDINANCE FURTHER AMENDING SECTION 3-8-14 OF THE  
RIVER FOREST VILLAGE CODE WITH REGARD TO  
THE IMPOSITION OF A MOTOR FUEL TAX**

**WHEREAS**, the Village of River Forest (“Village”), is a non-home rule unit of local government as provided by Article VII, Section 7 of the Illinois Constitution of 1970; and

**WHEREAS**, Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, authorizes the Village to impose a tax on motor fuel at a rate not to exceed three cents (\$0.03) per gallon; and

**WHEREAS**, on July 22, 2019, the President and Board of Trustees of the Village adopted Ordinance 3773, entitled “An Ordinance Creating Section 3-8-14 of the River Forest Village Code with Regard to the Imposition of a Motor Fuel Tax,” which created a new Section 3-8-14 of the River Forest Village Code (“Village Code”) which imposes a tax on the retail sale of motor fuel at a rate not to exceed three cents (\$0.03) per gallon; and

**WHEREAS**, on December 13, 2019, the Governor of the State of Illinois signed Public Act 101-604 into law which, among other things, amended Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, and the way in which the Village may impose a tax on motor fuel at a rate not to exceed three cents (\$0.03) per gallon; and

**WHEREAS**, on January 13, 2020, the President and Board of Trustees of the Village adopted Ordinance 3793, entitled “An Ordinance Amending Section 3-8-14 of the River Forest Village Code with Regard to the Imposition of a Motor Fuel Tax,” which amended Section 3-8-14 to comply with Public Act 101-604; and

**WHEREAS**, on March 13, 2020, the Village received correspondence from the Illinois Department of Revenue (“IDOR”), in which the IDOR requested the Village further amend Section 3-8-14 of the Village Code; and

**WHEREAS**, the President and Board of Trustees of the Village find that further amending Section 3-8-14 of the Village Code to comply with the IDOR’s request best serves the public’s health, safety and welfare;

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of River Forest, Cook County, Illinois, as follows:

**SECTION 1: Incorporation.** That the recitals above shall be and are hereby incorporated in this Section 1 as if restated herein.

**SECTION 2: Amendment.** That Section 3-8-14 of the Village Code, entitled “Motor Fuel Tax,” is hereby amended and shall read as follows with additions underlined and deletions struck through:

- A. Whenever used herein, unless the context requires otherwise, the ~~words, terms and phrases~~ “motor fuel” used herein shall have the meaning ascribed to ~~them~~ it in the Illinois Motor Fuel Tax Law, 35 ILCS 505/1 *et seq.*, as amended.
- B. A tax is hereby imposed upon all persons engaged in the Village of River Forest in the business of selling motor fuel, as defined in the Motor Fuel Tax Law, 35 ILCS 505/1 *et seq.*, as amended, at retail for the operation of motor vehicles upon public highways, or for the operation of recreational watercraft upon waterways, at the rate of three cents (\$0.03) per gallon of motor fuel sold at retail within the Village of River Forest for the purpose of use or consumption and not for the purpose of resale. This tax is not imposed on aviation fuel, as defined in Section 3 of the Retailers’ Occupation Tax Act, 35 ILCS 120/3, as amended. The imposition of this tax is in accordance with the provisions of Section 8-11-2.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-2.3, as amended, which is incorporated as though fully set forth herein. The tax levied herein is in addition to any and all other taxes and charges.
- C. Persons subject to any tax imposed under this Section may reimburse themselves for their seller’s tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, 35 ILCS 105/1, *et seq.*, as amended, pursuant to such bracket schedules as the Department of Revenue of the State of Illinois may prescribe.
- D. The tax imposed under this Section, and all civil penalties that may be assessed as an incident thereof, shall be administered, collected, and enforced by the Department of Revenue of the State of Illinois in the same manner as the tax imposed under the Retailers’ Occupation Tax Act, 35 ILCS 120/1, *et seq.*, as amended, insofar as may be practicable. The Department of Revenue of the State of Illinois shall have full power to administer and enforce this Section, collect all taxes and penalties due hereunder, dispose of taxes and penalties so collected in the manner hereinafter provided, and determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. ~~The failure to timely collect or remit all taxes~~

~~due hereunder is a violation of the River Forest Village Code, and may be subject to the penalties hereunder."~~

**SECTION 3: Continuing Effect.** That all parts of the Village Code not amended herein shall remain in effect.

**SECTION 4: Severability.** That if any Section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

**SECTION 5: Repeal.** That all ordinances, resolutions, motions or parts thereof in conflict with this Ordinance shall be and the same are hereby repealed.

**SECTION 6: Effectiveness.** That this Ordinance shall be in full force and effect upon its passage and approval according to law.

**ADOPTED** this 16th day of March, 2020, by the Village President and Board of Trustees pursuant to a roll call vote as follows:

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**APPROVED** by me this 16th day of March, 2020.

\_\_\_\_\_  
Catherine Adduci, Village President

ATTEST:

\_\_\_\_\_  
Kathleen Brand-White, Village Clerk