

CITY OF HIGHLAND PARK

BUSINESS TAX INFORMATION

FOOD AND BEVERAGE TAX



**CITY OF HIGHLAND PARK
FOOD AND BEVERAGE TAX**

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CITY OF HIGHLAND PARK

1707 ST. JOHNS AVENUE
HIGHLAND PARK, ILLINOIS 60035
(847) 432-0800

Dear Business Owner/Manager,

The City of Highland Park enacted a Food and Beverage Tax Ordinance establishing a one percent (1%) municipal food and beverage tax, which became effective July 1, 2005.

“The tax is imposed on the sale at retail of food and alcoholic beverages prepared for immediate consumption, sold in the City by a Person which provides, on its own premises or on premises of another pursuant to license, franchise or other contractual agreement, facilities for on-premise consumption of such food or alcoholic beverage. Such tax is levied at the rate of one percent (1%) of the purchase price of each sale and is in addition to all other taxes. The tax levied shall not apply to (i) meals provided to patients or residents of health care facilities, nursing homes, or other such institutions incidental to other services where no separate consideration is charged for meals; (ii) food dispensed from vending machines; or (iii) food sold under the authority of public or private school systems. The ultimate incidence and liability for payment of such tax shall be upon the seller of the food or alcoholic beverage.”

Thus, the tax applies to sales of food and alcoholic beverages which can be consumed on the premises where purchased, including carryout. In addition, health clubs, movie theatres, catering businesses and other entertainment facilities must collect the tax on all food and alcoholic beverages prepared on-site which can be consumed on the premises where purchased.

Enclosed you will also find a Food and Beverage Tax Registration form. **You must complete this form and submit it to the City within five (5) business days from day of receipt.** All retailers are required to submit a completed Food & Beverage Tax Registration Form. In the event a business is sold or closes, the seller must notify the City of Highland Park of the last sale date. The new owner is required to re-register the location. Business owners must register each retail location separately.

As a business operator in the community, you are responsible for collecting the tax for your business and remitting it to the City of Highland Park on or before the last day of each month following the month in which the tax was collected (January's return will be due on or before the last day of February). Enclosed you will find "Remittance Instructions" that are to be followed in the preparation of the return.

Should you have any questions concerning the municipal food and beverage tax, please do not hesitate to contact me at (847) 926-1017.

Sincerely,

Patty Post
Finance Department
City of Highland Park

Enclosure(s): Registration Form
Remittance Instructions
Tax Return and Ordinance





CITY OF HIGHLAND PARK

FOOD & BEVERAGE TAX REGISTRATION FORM

Please Print or Use Typewriter

1. _____ Business Telephone _____

_____ City _____ State _____ Zip _____
Business Location Address

_____ Business Email Address _____
Date Open(ed) for Business

2. _____ Corporate Telephone _____
Company/Corporate Name if Different from DBA

_____ City _____ State _____ Zip _____
Mailing Address (Company/Corporate)
(Must be different than Business Location Address)

3. _____ Owner Telephone _____
Name of Owner or Manager
(Must be different than business phone #)

_____ E-Mail Address _____
Owner Driver License Number (Required)

4. Nature of Business (i.e. restaurant, deli, tavern, etc.): _____

5. Estimated Annual Sales Subject to Food & Beverage Tax: _____

6. Illinois Retailer Occupation Tax Number (IBT): _____

7. Federal Taxpayer ID Number or Social Security Number: _____

8. Name of Food and Beverage Tax Return Preparer: _____

Preparer's Telephone: _____

Preparer's E-Mail Address: _____

I declare that I have examined this registration form, and to the best of my knowledge, the information entered on this form is true, correct, and complete.

Signature of Applicant _____

Date _____

*Please return the completed form
within 5 days of receipt to:*

**City of Highland Park
Attn: Finance Dept., Food/Bev Tax
1707 St. Johns Ave
Highland Park, IL 60035**

**Phone: 847.432.0800
Fax: 847.432.2617**

Revised 2014.06.26



CITY OF HIGHLAND PARK

1707 ST. JOHNS AVENUE
HIGHLAND PARK, ILLINOIS 60035
(847) 432-0800

REMITTANCE INSTRUCTIONS

FOOD AND BEVERAGE TAX RETURN

The food and beverage tax is due monthly. Payment of the tax must be made to the City of Highland Park no later than the last day of each month following the month in which the tax was collected (January's return will be due on or before the last day of February). Along with the tax payment, business owners must submit a completed Food & Beverage Tax Return Form and a copy of the State of Illinois forms ST-1 and ST-2, if applicable. **Please note that post-dated checks will not be accepted.**

If any tax imposed by this Article is not paid when due, Highland Park Code Section 97.1502 provides for two percent (2%) interest to be charged per month on unpaid taxes; **and** Code Section 97.1911 mandates a flat five percent (5%) penalty for failure to file required returns **and** an additional five percent (5%) penalty for late payments, shall be paid along with the tax imposed.

Any taxpayer who makes a late payment or return, who fails to make a return, who makes a fraudulent return, or who willfully violates any other provision of this Chapter shall be subject to the penalties provided in Section 97.1911 of this Code. Any person who fails to pay fee, tax, or other monetary exaction not defined as a "City tax" in Section 97.1900 of this Code, or who violates a provision of this Chapter related to such fee, tax, or other exaction shall be fined not less than \$100 nor more than \$500 and in addition shall be liable in a civil action for the amount of such fee, tax, or other exaction due.

- Line 1. Enter total taxable receipts from sales of food and alcoholic beverage subject to the City of Highland Park Food and Beverage Tax. This is the City of Highland Park Food and Beverage Tax Base.
- Line 2. Multiply the amount on line 1 by 1% (0.01).
- Line 3. If payment is made after due date multiply amount on line 2 due by 2% (0.02) per month, and
- Line 4. If payment is made after due date multiply amount on line 2 due by 10% (0.10) for failure to file (5%) and failure to pay (5%).
- Line 5. Add lines 2, 3, and 4. Make check payable to the City of Highland Park for this amount.

Mail to:
City of Highland Park
Food/Bev Tax
1707 St Johns Ave
Highland Park, IL 60035



CITY OF HIGHLAND PARK

ORDINANCE NO. 31-05

**AN ORDINANCE AMENDING CHAPTER 97 OF “THE HIGHLAND
PARK CODE OF 1968”, AS AMENDED, AUTHORIZING
A FOOD AND ALCOHOLIC BEVERAGE TAX**

WHEREAS, the City of Highland Park, Lake County, Illinois, is a Home Rule Municipality as defined by Article VII of the Illinois Constitution of 1970; and

WHEREAS, Section 8-11-6a of the Illinois Municipal Code provides for the imposition of a tax on food prepared for immediate consumption and on alcoholic beverages sold by a business which provides for on premises consumption (*“Food and Alcoholic Beverage Tax”*); and

WHEREAS, the City of Highland Park proposes to impose a Food and Alcoholic Beverage Tax of 1.0% effective July 1, 2005;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF HIGHLAND PARK, LAKE COUNTY, ILLINOIS, as follows:

SECTION ONE: That, pursuant to the authority conferred upon home rule units under the Constitution of the State of Illinois of 1970 and Section 5/8-11-6a of the Illinois Municipal Code (65 ILCS 5/8-11-1; 5/8-11-6a), the City Council finds that it is necessary and in the public interest of the City to amend Chapter 97, entitled “Municipal Taxation,” of “The Highland Park Code of 1968”, as amended, to add a new Article XV which shall hereafter be and read as follows:

“ARTICLE XV

FOOD AND BEVERAGE TAX

Sec. 97.1501 Imposition of Tax.

A tax is imposed on the sale at retail of food and alcoholic beverages prepared for immediate consumption, sold in the City by a Person which provides, on its own premises or on premises of another pursuant to license, franchise or other contractual agreement, facilities for on-premise consumption of such food or alcoholic beverage. Such tax is levied at the rate of one percent (1%) of the purchase price of each sale and is in addition to all other taxes. The tax levied shall not apply to (i) meals provided to patients or residents of health care facilities, nursing homes, or other such institutions incidental to other services where no separate consideration is charged for meals; (ii) food dispensed from vending machines; or (iii) food sold under the authority of public or private school systems. The ultimate incidence and liability for payment of such tax shall be upon the seller of the food or alcoholic beverage.

Sec. 97.1502 Collection of Tax.

(A) On or before the last day of each month, every Person on which the tax in Section 97.1501 is imposed shall cause a sworn tax return to be filed with the Director of Finance showing gross receipts received from the sale of food and alcoholic beverages during the preceding calendar month, which return shall be made upon forms prescribed by the Director of Finance. At the time of filing said tax return, such Person shall pay or cause to be paid to the Director of Finance all taxes due for the period for which the tax return applies. It is unlawful and it is declared to be a misdemeanor for any such Person to fail to pay or cause to be paid said tax.

(B) If for any reason any tax is not paid when due, interest at the rate of two per cent (2%) per month on the amount of tax which remains unpaid shall be added and collected. Whenever any Person shall fail to pay any tax as provided in this Article, upon the request of the Director of Finance and at the direction of the City Council, the Corporation Counsel shall bring or cause to be brought an action to enforce the payment of said tax on behalf of the City in any court of competent jurisdiction.

Sec. 97.1503 Registration and maintenance of records.

Each Person on which the tax in Section 97.1501 is imposed shall register with the City on forms provided by the Director of Finance. Each such Person shall have the duty to maintain complete and accurate books, records, and accounts, showing the gross receipts from the sale of food and alcoholic beverages and the taxes collected from the purchaser. Subject to the applicable provisions of Section 97.1903 of this Code, the Director of Finance, or his or her designee, shall at all reasonable times have full access to said books, records, and accounts.

Sec. 97.1504 Suspension or revocation of license.

If the Mayor, after hearing held by or for him or her, shall find that any Person has willfully avoided payment of the tax imposed by this Article XV, the Mayor may suspend or revoke all City licenses held by the Person. The Person shall have the opportunity to be heard at such hearing not less than five days after notice of the time and place of the hearing has been sent by certified mail, return receipt requested, to such Person at the last known place of business. The suspension or revocation of any license shall not release or discharge the Person from civil liability for the payment of the tax or from prosecution for such offense.

Sec. 97.1505 Proceeds to be paid to City treasury.

All proceeds resulting from the imposition of the tax provided for in this Article XV, including penalties and interest, shall be paid into the Treasury of the City and shall be credited to and deposited in the general corporate fund of the City.

Sec. 97.1506 Penalties.

Any Person who makes a late return or payment, who fails to make a return, who makes a fraudulent return, or who willfully violates any other provision of this Chapter shall be subject to the penalties provided in Section 97.1911 of this Code.

Sec. 97.1507 Effective Date.

The tax imposed by this Article XV shall be effective as of and after July 1, 2005.”

SECTION TWO: The City Clerk shall be, and is hereby, directed to publish this Ordinance in pamphlet form pursuant to the Statutes of the State of Illinois.

SECTION THREE: This Ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

AYES: Mayor Belsky, Councilmen Silberman, Mandel, Kirsch, Brenner, and Levenfeld

NAYS: None

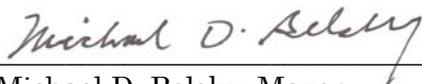
ABSENT: None

PASSED: May 23, 2005

APPROVED: May 23, 2005

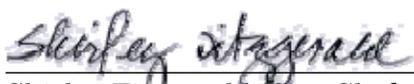
PUBLISHED IN PAMPHLET FORM: May 24, 2005

ORDINANCE NO. 31-05



Michael D. Belsky, Mayor

ATTEST:



Shirley Fitzgerald, City Clerk

ARTICLE XV

FOOD AND BEVERAGE TAX

Sec. 97.1501 Imposition of Tax.

A tax is imposed on the sale at retail of food and alcoholic beverages prepared for immediate consumption, sold in the City by a Person which provides, on its own premises or on premises of another pursuant to license, franchise or other contractual agreement, facilities for on-premise consumption of such food or alcoholic beverage. Such tax is levied at the rate of one percent (1%) of the purchase price of each sale and is in addition to all other taxes. The tax levied shall not apply to (i) meals provided to patients or residents of health care facilities, nursing homes, or other such institutions incidental to other services where no separate consideration is charged for meals; (ii) food dispensed from vending machines; or (iii) food sold under the authority of public or private school systems. The ultimate incidence and liability for payment of such tax shall be upon the seller of the food or alcoholic beverage. (Ord. 31-05, J. 31, p. 118-120, passed 5/23/05)

Sec. 97.1502 Collection of Tax.

(A) On or before the last day of each month, every Person on which the tax in Section 97.1501 is imposed shall cause a sworn tax return to be filed with the Director of Finance showing gross receipts received from the sale of food and alcoholic beverages during the preceding calendar month, which return shall be made upon forms prescribed by the Director of Finance. At the time of filing said tax return, such Person shall pay or cause to be paid to the Director of Finance all taxes due for the period for which the tax return applies. It is unlawful and it is declared to be a misdemeanor for any such Person to fail to pay or cause to be paid said tax. (Ord. 31-05, J. 31, p. 118-120, passed 5/23/05)

(B) If for any reason any tax is not paid when due, interest at the rate of two per cent (2%) per month on the amount of tax which remains unpaid shall be added and collected. Whenever any Person shall fail to pay any tax as provided in this Article, upon the request of the Director of Finance and at the direction of the City Council, the Corporation Counsel shall bring or cause to be brought an action to enforce the payment of said tax on behalf of the City in any court of competent jurisdiction. (Ord. 31-05, J. 31, p. 118-120, passed 5/23/05)

Sec. 97.1503 Registration and maintenance of records.

Each Person on which the tax in Section 97.1501 is imposed shall register with the City on forms provided by the Director of Finance. Each such Person shall have the duty to maintain complete and accurate books, records, and accounts, showing the gross receipts from the sale of food and alcoholic beverages and the taxes collected from the purchaser. Subject to the applicable provisions of Section 97.1903 of this Code, the Director of Finance, or his or her designee, shall at all reasonable times have full access to said books, records, and accounts. (Ord. 31-05, J. 31, p. 118-120, passed 5/23/05)

Sec. 97.1504 Suspension or revocation of license.

If the Mayor, after hearing held by or for him or her, shall find that any Person has willfully avoided payment of the tax imposed by this Article XV, the Mayor may suspend or revoke all City licenses held by the Person. The Person shall have the opportunity to be heard at such hearing not less than five days after notice of the time and place of the hearing has been sent by certified mail, return receipt requested, to such Person at the last known place of business. The suspension or revocation of any license shall not release or

discharge the Person from civil liability for the payment of the tax or from prosecution for such offense. (Ord. 31-05, J. 31, p. 118-120, passed 5/23/05)

Sec. 97.1505 Proceeds to be paid to City treasury.

All proceeds resulting from the imposition of the tax provided for in this Article XV, including penalties and interest, shall be paid into the Treasury of the City and shall be credited to and deposited in the general corporate fund of the City. (Ord. 31-05, J. 31, p. 118-120, passed 5/23/05)

Sec. 97.1506 Penalties.

Any Person who makes a late return or payment, who fails to make a return, who makes a fraudulent return, or who willfully violates any other provision of this Chapter shall be subject to the penalties provided in Section 97.1911 of this Code. (Ord. 31-05, J. 31, p. 118-120, passed 5/23/05)

Sec. 97.1507 Effective date

The tax imposed by this Article XV shall be effective as of and after July 1, 2005. (Ord. 31-05, J. 31, p. 118-120, passed 5/23/05)

ARTICLE XIX

TAXPAYERS' RIGHTS

Sec. 97.1900 Definitions.

As used in this Chapter, the following terms shall have the following meanings:

(A) "Taxpayer" means any person required to pay any City tax. The term "taxpayer" 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 City tax to the City.

(B) "City tax" means a tax imposed, and collected or administered, by the City. "City tax" does not include a tax imposed upon real property under the Illinois Property Tax Code or fees collected by the City, except, however, that "City tax" does include the City's infrastructure maintenance fees.

(C) "City Tax Administrator" means the City's Director of Finance or his or her authorized designee.

Sec. 97.1901 Application of Payments.

The City shall apply any payment or remittance received pursuant to a City tax for a tax period in the following order:

- (A) First: to the tax due for that period; and
- (B) Second: to interest due for the period; and
- (C) Third: to penalties due for the period.

Sec. 97.1902 Limitations.

(A) Limitation on Determination of Tax or Assessment. Subject to the provisions of Subsection B of this Section, and unless a specific section of this Code provides for a shorter time period, the City shall not issue a determination of tax due or assessment:

(1) More than four years after the end of the calendar year that the return for the period was filed, or the end of the calendar year that the return for the period was due, whichever occurs later; or

(2) More than six years after the end of the calendar year that the return for the period was due or the end of the calendar year that the return for the period was filed, whichever occurs later, if a taxpayer failed to file a tax return, or if the taxpayer paid or remitted less than seventy-five percent (75%) of the tax due during any four-year period that the City may issue a notice of tax determination or assessment.

(B) Exception if Fraud. Notwithstanding the provisions of Subsection A of this Section, there shall be no time limitation imposed on a determination or assessment of a City tax if the taxpayer filed a fraudulent tax return.

Sec. 97.1903 Audit Procedures.

(A) Notice. The City shall notify a taxpayer in writing of a proposed City audit of that taxpayer's books and records.

(B) Content of Notice. Such notice shall specify the tax and time period to be audited and shall detail the minimum documentation or books and records that the taxpayer must make available to the City auditor.

(C) Audit Timing. Audits shall be held only during reasonable times of the day and, unless impracticable, at times agreed to by the taxpayer.

(D) Overpayments. A City auditor who determines that there has been an overpayment of tax during the course of the audit shall identify the overpayment to the taxpayer so that the taxpayer can take the necessary steps to recover the overpayment. If the overpayment is the result of the application of some or all of the taxpayer's tax payment to an incorrect City entity, then the auditor shall notify the correct City entity of the taxpayer's application error.

Sec. 97.1904 Notice of Tax Assessment.

(A) Notice of Rights. Whenever the City sends a protestable notice of (1) tax due, or (2) a bill, or (3) a claim denial, or (4) a notice of claim reduction regarding any tax to a taxpayer, such notice shall include a written statement of rights, which shall include the following information:

- (1) The reason for the assessment; and
- (2) The amount of the City tax liability proposed; and
- (3) The procedure for appealing the assessment; and
- (4) The obligations of the City during the audit appeal, refund, and collection process; and
- (5) A statement that the taxpayer shall have 45 days after service of the notice to protest a notice of tax determination or notice of tax liability; and
- (6) A statement that the taxpayer may request a hearing with the City Tax Administrator.

(B) Delivery; Receipt. The City shall send such notice by United States registered or certified mail. Such notice shall be deemed received by the taxpayer upon actual receipt or on the third business day after the City deposits the notice in any main or branch United States post office.

(C) Time Extension if Good Cause. Upon a showing of good cause by the taxpayer satisfactory to the City Tax Administrator, the City Tax Administrator may extend the 45-day protest period by an additional period of time not exceeding 30 days. The City Tax Administrator, upon a showing of good cause, also may open up any closed protest period, but only for a period of time not exceeding 30 days.

Sec. 97.1905 Appeals Process for Credits, Refunds, and Protest.

(A) Appeal; Procedure. Any taxpayer who desires to seek a credit or a refund or desires to appeal a determination of tax due or an assessment pursuant to a City tax shall adhere to the following procedures:

(1) File a request for credit or refund with the City Tax Administrator on a form provided by the City or, within 45 days after receipt of the City's protestable notice, file a written protest on a form provided by the City; and

(2) Provide any supportive documents or other evidence that may display that the City's assessment of the tax was unauthorized, and direct such protest or request to the City Tax Administrator; and

(3) Make any books or records of its business or activity available for audit or inspection upon the written request of the City.

(B) Hearing. Whenever a taxpayer or a tax collector has filed a request for credit or refund or a timely written protest, and has requested a hearing, the City Tax Administrator shall conduct a hearing in the following manner:

(1) The City Tax Administrator shall fix the time and place for a hearing and shall give written notice to the taxpayer. The hearing shall be scheduled for a date within 14 days after receipt of the request for the hearing, unless the taxpayer requests a later date convenient to all parties.

(2) No continuances of the hearing shall be granted after it has been scheduled, except in cases when a continuance is absolutely necessary to protect the rights of the taxpayer. Any continuance granted shall not exceed 14 days.

(3) The City Tax Administrator shall preside at the hearing and shall hear testimony and accept any evidence relevant to the tax determination, audit, or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply.

(C) City Determination. The City Tax Administrator, by United States registered or certified mail, shall send to the taxpayer the Tax Administrator's written determination regarding the taxpayer's protest within 45 days after receiving the taxpayer's written protest or credit or refund form if the taxpayer does not request a hearing, or within 30 days after the conclusion of a hearing. Such determination shall include:

(1) A ruling as to whether the City tax as a whole or any portion of it was unauthorized; and

(2) A written determination as to why the City tax or any portion of it was authorized; and

(3) If appropriate, a certified check equaling the unauthorized amount paid by the taxpayer and the applicable amount of interest.

(D) No Refund if Voluntary Payment. The City shall not be required to refund or credit any taxes voluntarily paid without written protest at the time of payment in the event that a City tax is declared invalidly enacted or unconstitutional by a court of competent jurisdiction. However, a taxpayer shall not be deemed to have paid a City tax

voluntarily if the taxpayer lacked knowledge of the facts upon which to protest the City taxes at the time of payment or if the taxpayer paid such taxes under duress.

(E) No Credits or Refunds if No Remittance. The City shall not be required to grant a credit, refund of taxes, interest, or penalties to a person who has not paid or remitted the amounts directly to the City.

(F) Four-Year Limitation. Unless otherwise specifically provided in this Code or other City ordinance authorizing a City tax, no claim for a credit or refund shall be made more than four years after the date of the erroneous payment.

(G) Interest if Overpayment. The City shall pay interest in the amount of [six percent (6%)] per year for a taxpayer's overpayment of tax.

Sec. 97.1906 Interest.

Except as otherwise provided by law, interest in the amount of nine percent (9%) per year shall be assessed against all late payments, underpayments, and non-payments of a City tax.

Sec. 97.1907 Installment Contracts.

If the City shall enter into an agreement allowing a taxpayer to make payments by installments, then the City shall not cancel such installment agreement except if:

(A) The taxpayer fails to pay any amount due on time and fails to cure the delinquency in the allowable time provided by the City; or

(B) The taxpayer fails to demonstrate good faith in restructuring the installment agreement.

Nothing in this Section shall be construed or applied to require the City to enter into any installment agreement.

Sec. 97.1908 Voluntary Disclosure.

(A) Application. A taxpayer may file an application, on a form prepared by the City, with the City Tax Administrator for a voluntary disclosure of the tax due for any City tax that a taxpayer has not received a written notice of an audit, investigation, or assessment from the City Tax Administrator.

(B) Payment and Interest Required. A taxpayer who files a voluntary disclosure application must agree to pay the amount of the City tax due, plus interest of one percent (1%) per month, for all periods prior to the filing of the application, but not more than four years before the date of filing the application.

(C) No Extra Liability. Except for the payment of the full amount of tax and interest due under this Section, a taxpayer filing a valid voluntary disclosure application shall not be liable for any additional tax, interest, or penalty for any period before the date the application was filed; provided, however, that if the taxpayer incorrectly determined and underpaid the amount of tax due as provided in this Section, then the taxpayer is liable for the underpaid tax along with applicable interest on the underpaid tax. If the underpayment was the result of fraud on the part of the taxpayer, then the application shall be deemed invalid and void.

(D) Time Limitation for Payment. The payment of tax and interest required under this Section shall be made within 90 days after the filing of the voluntary disclosure application, or the date agreed to in writing by the City Tax Administrator, whichever is longer. However, any additional amounts owed as a result of an underpayment of tax and interest previously paid under this Section must be paid within 90 days after a final determination and the exhaustion of all appeals of the additional amount owed, or the date agreed to by the City Tax Administrator, whichever is longer.

Sec. 97.1909 Review of Liens.

The City Tax Administrator shall establish, by administrative order of the City, a process of reviewing liens filed by the City against taxpayers. If any lien is determined to be improper, then the City Tax Administrator shall cause such lien to be removed at the City's own expense, shall correct the taxpayer's credit record, and shall correct any public disclosure of the improperly imposed lien.

Sec. 97.1910 Publication of Tax Ordinances.

The City shall publish its taxing ordinances and shall make copies of its taxing ordinances readily available to the public on request. The posting of such tax ordinances on the Internet shall be deemed to satisfy the publication requirement of this Section.

Sec. 97.1911 Penalties.

(A) Late Filing and Payment Penalty. If a return is filed late, then the taxpayer shall pay a penalty for such late filing of five percent (5%) of the amount of tax required to be shown as due on a return. If the taxpayer makes a late payment, then the taxpayer shall pay a penalty of five percent (5%) of the tax due and not timely paid or remitted. Late filing and payment penalties shall not apply to a particular taxpayer if, but only if, a failure to file penalty is imposed on that taxpayer by the City. The City Tax Administrator may determine, in the sole exercise of his or her sound judgment, that the late filing or late payment was due to a reasonable cause and abate some or all the penalty.

(B) Failure to File Penalty. If no return is filed before the issuance of a notice of tax deficiency or of tax liability to the taxpayer, then the penalty for such failure to file shall be twenty-five percent (25%) of the total tax due for the applicable reporting period for which the return was required to have been filed. A City Tax Administrator may determine, in the sole exercise of his or her sound judgment, that the failure to file a return was due to reasonable cause and abate some or all of the penalty.

(C) Additional Penalties. In the event that any taxpayer non-compliance with the provisions of a City tax is a result of willful or fraudulent disregard of the City tax laws, such taxpayer shall be additionally subject to the general penalty provisions of this Code (including any criminal penalties) and, in addition, shall be liable in a civil action for the full amount of the tax due plus the applicable amount of interest. (Article XIX added by Ord. 82-2000, J.26, p. 372-383, passed 12/11/00)

ARTICLE XX

SEVERABILITY AND PENALTIES

Sec. 97.2000 Severability.

That, if any part or parts of this Chapter shall be held to be unconstitutional, such unconstitutionality shall not affect the validity of the remaining parts of said Chapter. The City Council of the City of Highland Park hereby declares that it would have passed the remaining parts of said Chapter if it had known that such part or parts thereof would be declared unconstitutional. (Ord. 11-85, J. 16, p. 044-046, passed 3/25/85; Ord. 16-88, J. 17, p. 564-586, passed 3/28/88, Ord. 34-89, J. 18, p. 064-068, passed 5/8/89)

Sec. 97.2001 Penalty.

(A) Any taxpayer who makes a late payment or return, who fails to make a return, who makes a fraudulent return, or who willfully violates any other provision of this Chapter shall be subject to the penalties provided in Section 97.1911 of this Code. Any person who fails to pay fee, tax, or other monetary exaction not defined as a "City tax" in Section 97.1900 of this Code, or who violates a provision of this Chapter related to such fee, tax, or other exaction shall be fined not less than \$100 nor more than \$500 and in addition shall be liable in a civil action for the amount of such fee, tax, or other exaction due. (Ord. 82-00, J. 26, p. 372-383, passed 12/11/00)

(B) A separate and distinct offense shall be regarded as committed each day upon which each such person shall continue any such violation, or permit any such violation to exist after notification thereof. (Ord. 17-66, J. 6, p. 240, passed 4/25/66; Ord. 16-88, J. 17, p. 564-586, passed 3/28/88, Ord. 34-89, J. 18, p. 064-068, passed 5/8/89)

(Chapter 97 amended in its entirety by Ord. 16-88, J. 17, p. 564-586, passed 3/28/88)