

Chapter 37
**SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS
INFRASTRUCTURE MAINTENANCE FEE**

- 37.01 Definitions
- 37.02 Simplified Municipal Telecommunications Tax Imposed
- 37.03 Collection from Consumer and Payment of Tax by Retailers
- 37.04 Collection and Enforcement

37.01 DEFINITIONS

The Village adopts herein all relevant definitions of the Illinois Simplified Municipal Telecommunications Tax Act, codified at 35 ILCS 636/5-1 *et seq.*, as amended from time to time, (the “Act”).

37.02 SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX IMPOSED

A simplified municipal telecommunications tax is hereby imposed pursuant to the provisions of the Act, at a rate of six percent (6%).

37.03 COLLECTION FROM CONSUMER AND PAYMENT OF TAX BY RETAILERS

The tax authorized by this Chapter shall be collected from consumers and paid according to the provisions of the Act.

37.04 COLLECTION AND ENFORCEMENT

The tax imposed by this Chapter shall be collected and enforced by the Illinois Department of Revenue as provided by the Act. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Chapter.