

ORDINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:

SECTION 1. Section 3-43-020 of the Municipal Code of Chicago is amended by deleting the language stricken through and by inserting the language underscored, as follows:

3-43-020 Definitions.

Whenever any of the following words, terms or phrases are used in this chapter, they shall have the following meanings:

(Omitted text is unaffected by this ordinance)

"Retail bottled water dealer" or "retailer" means any person who engages in the business of the retail sale of bottled water in the City or to purchasers in the City.

"Retail sale" or "sale at retail" means any sale to a person for use or consumption, and not for resale.

(Omitted text is unaffected by this ordinance)

SECTION 2. Section 3-43-030 of the Municipal Code of Chicago is amended by deleting the language stricken through and by inserting the language underscored, as follows:

3-43-030 Tax imposed.

A tax is hereby imposed on the privilege of purchasing or using, in the City, bottled water purchased in a sale at retail ~~sale of bottled water in the City~~. This tax shall be paid by the purchaser, and nothing in this chapter shall be construed to impose a tax on the occupation of retail or wholesale bottled water dealer. The tax shall be levied at the rate of \$0.05 per bottle.

SECTION 3. Section 3-43-050 of the Municipal Code of Chicago is amended by deleting the language stricken through and by inserting the language underscored, as follows:

3-43-050 Collection.

(Omitted text is unaffected by this ordinance)

B. Any wholesale bottled water dealer ~~who shall pay~~ required to collect the tax levied by this chapter shall collect the tax from each retail bottled water dealer in the City to whom

the sale of said bottled water is made, and any such retail bottled water dealer shall in turn then collect the tax from the retail purchaser of said bottled water.

C. If any retailer ~~located in the City~~ shall receive or otherwise obtain bottled water upon which the tax imposed herein applies but has not been collected by any wholesale bottled water dealer, then the retailer shall collect such tax and remit it directly to the department in accordance with Section 3-43-060 ~~of this chapter~~.

D. If a wholesale bottled water dealer sells bottled water to a purchaser for use or consumption in the City and not for resale, such wholesale bottled water dealer shall collect the tax imposed herein from such purchaser and remit it to the department in the same manner as sales to retail bottled water dealers.

SECTION 7. This ordinance shall take full force and effect upon its passage and approval.