

VILLAGE OF SWANSEA, ILLINOIS

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ORDINANCE NO. 2013

AN ORDINANCE ESTABLISHING AND IMPOSING CERTAIN BUSINESS  
DISTRICT TAXES IN THE VILLAGE OF SWANSEA TRIPLE LAKES BUSINESS  
DISTRICT

ADOPTED BY THE BOARD OF THE TRUSTEES  
OF THE  
VILLAGE OF SWANSEA

THIS 2nd DAY OF February 2026.

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Published in pamphlet form by authority of the Board of Trustees of the Village of Swansea, St.  
Clair County, Illinois, this 9th Day of February 2026.

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# VILLAGE OF SWANSEA, ILLINOIS

ORDINANCE NO. 2013

## AN ORDINANCE ESTABLISHING AND IMPOSING CERTAIN BUSINESS DISTRICT TAXES IN THE VILLAGE OF SWANSEA TRIPLE LAKES BUSINESS DISTRICT

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**WHEREAS**, the Village of Swansea passed Ordinance No. 1998, Establishing and Designating the Triple Lakes Business District and Approving the Triple Lakes Business District Plan within the Village of Swansea, Illinois in accordance with the Business District Development and Redevelopment Law, 65 ILCS 5/11-74.3-1 through 11-74.3-7 (the "Business District Law"); and

**WHEREAS**, as part of Ordinance No. 1998, the Corporate Authorities of the Village made the requisite findings that the Triple Lakes Business District qualified as a "blighted area" as defined in Section 11-74.3-5 of the Business District Law; and

**WHEREAS**, in furtherance of the Triple Lakes Business District, the Corporate Authorities of the Village desire to establish and impose a Business District Retailers' Occupation Tax, a Business District Service Occupation Tax pursuant to Section 11-74.3-3 (10) of the Business District Law and an occupation tax upon all persons engaged in the business district in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act pursuant to Section 11-74.3-3 (11) of the Business District Law; and

**WHEREAS**, the Village intends to use said tax to fund certain improvements within the Business District in accordance with the Business District Law and as set forth in the Triple Lakes Business District Plan; and

**WHEREAS**, the Corporate Authorities of the Village find and determine that it is in the best interests of the Village and its residents to establish the taxes as set forth herein.

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### NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND THE BOARD OF TRUSTEES OF THE VILLAGE OF SWANSEA, ILLINOIS:

**Section 1.** The above stated recitals are incorporated by this reference.

**Section 2. Business District Retailers' Occupation Tax.** A tax is hereby imposed to be known as the "Business District Retailers' Occupation Tax" upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this state's government, at retail within the boundaries of the Triple Lakes Business District at the rate of one percent (1.0%) of the gross receipts from such sales made in the course of such business while this ordinance is in effect. This "Business District Retailers' Occupation Tax" shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes and needles used by diabetics, for human use.

**Section 3. Business District Service Occupation Tax.** A tax is hereby imposed to be known as the "Business District Service Occupation Tax" upon all persons engaged, within the Triple Lakes Business District, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the business district, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax shall be imposed at the same rate as the tax imposed in Section 2 above upon the selling price of tangible personal property so transferred within the business district. The tax may not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

**Section 4. Business District Hotel Operators' Occupation Tax.** A tax is hereby imposed to be known

as the "Business District Hotel Operators' Occupation Tax" upon all persons engaged in the Triple Lakes Business District in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, 35 ILCS 145/1, et seq., at the rate of one percent (1.0%) of the gross rental receipts from the renting, leasing or letting of rooms within the Business District, excluding, however, from the gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in the Hotel Operators' Occupation Tax Act.

**Section 5. Notice to Illinois Department of Revenue.** Within ninety (90) days of commencement of construction of the initial business to be located within the Triple Lakes Business District, the Village Clerk or other appropriate Village staff, as assigned by the Mayor, are directed to provide the Illinois Department of Revenue (the "Department") with a certified copy of this Ordinance and such other information required by the Department, so that the Business District Retailers' Occupation Tax provided for in Section 2 above, and the Business District Service Occupation Tax provided for in Section 3 above may be administered and enforced by the Department, beginning on the following January 1 or July 1, depending on and subject to the IDOR notification deadlines provided for in the Business District Law. Thereafter, the appropriate Village staff are directed to provide any address change, addition, or deletion of businesses located within the Business District to the Department on or before October 1 for administration and enforcement by the Department of the change beginning on the following January 1 and on or before April 1 for administration and enforcement by the Department of the change beginning on the following July 1.

**Section 6. Triple Lakes Business District Tax Allocation Fund.** All proceeds of the taxes imposed, civil penalties, and interest, which accrues from the Business District Taxes imposed hereby, shall be deposited into a special fund of the Village to be called the "Triple Lakes Business District Tax Allocation Fund" in accordance with the Business District Law.

**Section 7. Enforcement.** The Illinois Department of Revenue shall have the authority to administer and enforce the Business District Retailers' Occupation Tax and the Business District Service Occupation Tax imposed under Sections 2 and 3 of this Ordinance. The Village shall have the authority to administer and enforce the Business District Hotel Operators' Occupation Tax imposed under Section 4 of this Ordinance.

**Section 8. Rescinding of Business District Taxes and Business District Dissolution Date.** When business district project costs, including, without limitation, all obligations paying or reimbursing business district project costs have been paid, any surplus funds then remaining in the Triple Lakes Business District Tax Allocation Fund shall be distributed to the municipal treasurer for deposit into the general corporate fund of the Village. Upon payment of all business district project costs and retirement of all obligations paying or reimbursing business district project costs, but in no event more than 23 years after the date of adoption of this Ordinance imposing the taxes pursuant to the Business District Law, the Village shall adopt an ordinance immediately rescinding the taxes imposed. The dissolution date of the Triple Lakes Business District shall be not later than 270 days following payment to the Village of the last distribution of taxes as provided in Section 11-74.3-6 of the Business District Law.

**Section 9.** If any portion of this ordinance shall be held invalid or unenforceable by any court of competent jurisdiction, such invalidity or unenforceability shall not affect the remaining portions of this ordinance.

**Section 10.** This ordinance shall be in full force and effect immediately upon its passage, approval and publication as provided by law.

\*Adopted this 2nd day of February 2026, by the Board of Trustees of the Village of Swansea, St. Clair County, Illinois.

Gloria Collier  
GLORIA COLLIER, VILLAGE CLERK

LEWIS V ave POCHECK ave LANTER ave  
JABLONSKI ave THOUVENOT ave McGUIRE ave

Approved by the President of the Board of Trustees of the Village of Swansea, St. Clair County, Illinois, this 2nd day of February, 2026.

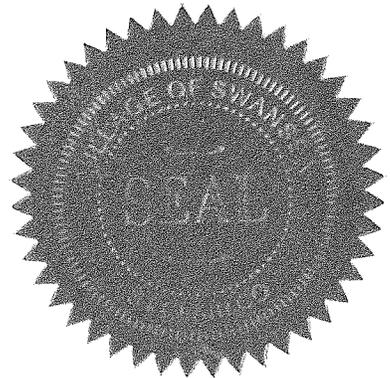
*Jeff Parker*

JEFF PARKER, PRESIDENT  
BOARD OF TRUSTEES

ATTEST:

*Gloria Collier*  
GLORIA COLLIER, VILLAGE CLERK

By: *Stephanie*  
*Ruffett*  
Deputy Clerk



STATE OF ILLINOIS}

COUNTY OF ST. CLAIR}

### CERTIFICATION

I, Gloria Collier, do hereby certify that I am the duly appointed Clerk in and for the Village of Swansea, Illinois.

I further certify that on February 2nd, 2026 the Corporate Authorities of the Village of Swansea passed and approved Ordinance No. 2013 entitled:

**AN ORDINANCE ESTABLISHING AND IMPOSING CERTAIN BUSINESS DISTRICT TAXES IN THE VILLAGE OF SWANSEA TRIPLE LAKES BUSINESS DISTRICT**

The pamphlet form of Ordinance No. 2013, including the Ordinance and a cover sheet thereof was prepared and a copy of such Ordinance was posted in the municipal building, commencing on February 9th, 2026 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the municipal clerk.

DATED at SWANSEA, Illinois, this 9th day of February, 2026.

Gloria Collier By: Stefanie Proffitt  
GLORIA COLLIER, VILLAGE CLERK Deputy Clerk  
Village of Swansea, Illinois



STATE OF ILLINOIS }  
COUNTY OF ST. CLAIR }

AFFIDAVIT

I, Stefanie Proffitt, an employee of the Village of Swansea, St. Clair County, Illinois, do solemnly affirm that:

**AN ORDINANCE ESTABLISHING AND IMPOSING CERTAIN BUSINESS DISTRICT TAXES IN THE VILLAGE OF SWANSEA TRIPLE LAKES BUSINESS DISTRICT**

was posted at the Swansea Government Center, 1444 Boul Avenue, Swansea, Illinois, commencing on

February 9<sup>th</sup>, 2026, at 4:00 o'clock P.M.

Stefanie Proffitt  
Written Signature

Subscribed and sworn before me on this 9<sup>th</sup> day of February 2026.

Amy Neutzling  
Notary Public

(Notary Seal)

