

**AN ORDINANCE DEFERRING THE IMPOSITION OF
THE MUNICIPAL PUSH TAX FOR THE CITY OF ROLLING MEADOWS
UNTIL JANUARY 1, 2025**

WHEREAS, the City of Rolling Meadows, Cook County, Illinois, (“City”) is a home rule unit of government and, pursuant to the provisions of Article VII, Section 6(a) of the Illinois Constitution may exercise any power and perform any function pertaining to its government and affairs, except as limited by Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, the Illinois Video Gaming Act (“VGA”), 230 ILCS 40/1 *et seq.*, regulates the operation, licensing, and administration of video gambling; and

WHEREAS, the City, in accordance with the VGA, regulates video gaming activity within the City; and

WHEREAS, on October 31, 2021, the City, pursuant to Ordinance No. 21-59 (“Push Tax Ordinance”), imposed a tax upon the playing of a Video Gaming Terminal within the City (“Municipal Push Tax”), which tax was to commence and be effective on May 1, 2022; and

WHEREAS, due to pending litigation challenging the authority of municipalities to implement a Municipal Push Tax, the City Council deferred commencement of the imposition of the Municipal Push Tax through April 30, 2024, by a series of ordinances including Ordinance No. 22-24, Ordinance No. 22-44, Ordinance No. 23-09, and Ordinance No. 23-51 to allow for the conclusion of the relevant litigation; and

WHEREAS, the litigation on this matter is in the appellate stage and remains pending and unresolved and regulatory guidance on such tax is yet to be established; and

WHEREAS, the Mayor and Council of the City find and determine that it is in the best interest of the City to extend the deferral of the imposition of the Municipal Push Tax to and until January 1, 2025, or until an earlier date as determined by ordinance of the City Council, to allow for additional time for the resolution of the pending litigation and development of regulatory guidance surrounding the imposition of said tax.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Rolling Meadows, Cook County, Illinois, as follows:

Section 1. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. The deferred imposition of the Municipal Push Tax provided for in Article XIII, entitled "Amusement Taxes" of Chapter 102, entitled "Taxation" of the Rolling Meadows City Code, and as set forth in Ordinance 21-59, is hereby extended to and until January 1, 2025, or until an earlier date as determined by ordinance of the City Council.

Section 3. Each section, paragraph, clause and provision of this Ordinance is separable and if any provision is held unconstitutional or invalid for any reason, such decision shall not affect the remainder of this Ordinance, nor any part thereof, other than that part affected by such decision.

Section 4. Except as to the Code provision set forth above in this Ordinance, all chapters and sections of the City Code of the City of Rolling Meadows, as amended, shall remain in full force and effect.

Section 5. This Ordinance shall be in full force and effect after passage, approval and publication as required by law.

Passed this 23rd day of April, 2024.

AYES: Boucher, Reyez, Koehler, McHale, Budmats, O'Brien

NAYS: 0

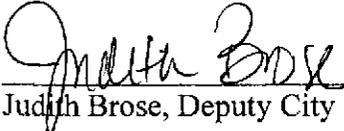
ABSENT: Vinezeano

Approved this 23rd day of April, 2024.



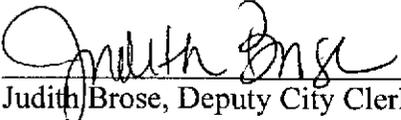
Lara Sanoica, Mayor

ATTEST:



Judith Brose, Deputy City Clerk

Published in pamphlet form by
Authority of the Corporate
Authorities of the City Rolling Meadows, Illinois
the 26th day of April, 2024.



Judith Brose, Deputy City Clerk