

**118-O-23**

**AN ORDINANCE**

**Amending the Section 3-2-16-2 Motor Fuel Tax**

**NOW BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF  
EVANSTON, COOK COUNTY, ILLINOIS, THAT:**

**SECTION 1:** Section 3-2-16-2 of the Evanston City Code of 2012, as amended (“City Code”), is hereby amended as follows:

**3-2-16-2. – TAX IMPOSED.**

A tax is hereby imposed on the retail sale of motor fuel in the City at the rate of ~~five~~ six cents (\$0.056) per gallon. Such tax is to be paid by the purchaser, and nothing in this Section shall be construed to impose the tax upon the occupation of selling motor fuel. The ultimate incidence of and liability for payment of said tax shall be borne by the purchaser. It shall be deemed a violation of this Section for a seller of motor fuel at retail to fail to add the tax imposed herein to the sale price of motor fuel or to otherwise absorb such tax. The tax shall be in addition to any and all other taxes.

**SECTION 2:** All ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 3:** If any provision of this ordinance or application thereof to any person or circumstance is held unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this ordinance is severable.

**SECTION 4:** This ordinance shall be in full force and effect as of February 1, 2024 and after its passage, approval, and publication in the manner provided by law.

Introduced: December 11, 2023

Approved:

Adopted: December 11, 2023

December 14, 2023

*Daniel Biss*

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Daniel Biss, Mayor

Attest:

Approved as to form:

*Stephanie Mendoza*

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Stephanie Mendoza, City Clerk

*Alexandra B. Ruggie*

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Alexandra B. Ruggie, Interim  
Corporation Counsel