

COUNTY OF McLEAN, STATE OF ILLINOIS

ORDINANCE NO. 24-08-01-10

AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY TAX AND A
MUNICIPAL GROCERY SERVICE OCCUPATION TAX

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LE ROY THIS
19th Day of August 2024

PRESENTED: August 19, 2024

PASSED: August 19, 2024

APPROVED: August 19, 2024

RECORDED: August 19, 2024

PUBLISHED: August 19, 2024

In Pamphlet Form

Voting "Aye" 6

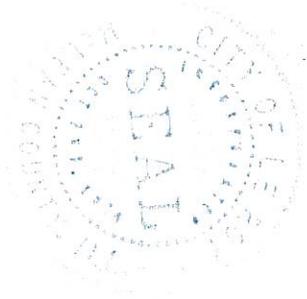
Voting "Nay" 1

The undersigned being the duly qualified and Acting City Clerk of the City of LeRoy does hereby certify that this document constitutes the publication in pamphlet form, in connection with and pursuant to Section 1-2-4 of the Illinois Municipal Code, of the above-captioned **ordinance** and that such **ordinance** was presented, passed, approved, recorded and published as above stated.



Anita Corso, City Clerk of the
City of Le Roy, McLean County, Illinois

(SEAL)



Dated: August 19, 2024

ORDINANCE NO. 24-08-01-10

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY
RETAILERS' OCCUPATION TAX AND A MUNICIPAL
GROCERY SERVICE OCCUPATION TAX**

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality may pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and,

WHEREAS, the City of Le Roy is a non-home rule Illinois municipality pursuant to the Constitution of the State of Illinois of 1970, as amended; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) provides that, beginning on January 1, 2026, all Illinois municipalities may impose a tax “upon all persons engaged in the business of selling groceries at retail in the municipality” (the “Municipal Grocery Tax”) (65 ILCS 5/8-11-24); and,

WHEREAS, the Municipal Grocery Retailers’ Occupation Tax may be imposed “at the rate of 1% of the gross receipts from these sales” (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Retailers’ Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) requires any municipality imposing a Municipal Grocery Retailers’ Occupation Tax under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) to also impose a Service Occupation Tax at the same rate, “upon all persons engaged, in the municipality, in the business of making sales of service, who, as an incident to making those sales of service,

transfer groceries” as “an incident to a sale of service” (the “Municipal Grocery Service Occupation Tax”) (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Service Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, the City Council of the City of Le Roy believes that it is appropriate, necessary and in the best interests of the City and its residents, that the City levy a Municipal Grocery Retailers’ Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

WHEREAS, the City Council believes that it is appropriate, necessary and in the best interests of the City and its residents, that the City levy a Municipal Grocery Service Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

NOW, THEREFORE, be it ordained, by the City Council of the City of Le Roy, McLean County, Illinois, as follows:

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

Section 2. Municipal Grocery Retailers’ Occupation Tax Imposed. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in this municipality at the rate of 1% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 3. Municipal Grocery Service Occupation Tax. A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, who, as

an incident to making those sales of service, transfer groceries as an incident to a sale of service. The rate of this tax shall be one percent (1%) of the gross receipts from the transfer of groceries as an incident to a sale of service, the same rate identified in Section 2 above. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 4. Illinois Department of Revenue to Administer Both Taxes. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 5. Clerk to File Ordinance with Illinois Department of Revenue. As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before **October 1, 2025**.

Section 6. Effective Date. The taxes imposed by this Ordinance shall take effect on **January 1, 2026**.

Section 7. Repeal of Conflicting Provisions. All ordinances, resolutions and policies or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

Section 8. Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled 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 9. Headings/Captions. The headings/captions identifying the various sections and subsections of this Ordinance are for reference only and do not define, modify, expand or limit any of the terms or provisions of the Ordinance.

Section 10. Publication. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4.

PASSED by the City Council of the City of Le Roy, Illinois, upon the motion
Made by Dawn Hanafin, and seconded by Justin Morfey, by roll call vote on the 19th day
of August, 2024, as follows

Aldermen Elected 8

Aldermen Present 7

Voting Aye: Dawn Hanafin, Justin Morfey, Ron Legner, Matt Steffen, Kyle Merkle,
Sarah Welte

Voting Nay: Patti Welander

Absent: Kelly Lay

Abstain: None

Other: None

and deposited and filed in the office of the City Clerk in said municipality on the 19th
day of August 2024



Anita Corso, City Clerk of the City of Le Roy,
Mc Lean County, Illinois

APPROVED BY the Mayor of the City of Le Roy, Illinois, this 19th day of
August, 2024.



Steven M. Dean, Mayor of the City of Le Roy,
Mc Lean County, Illinois

ATTEST: (SEAL)



Anita Corso, City Clerk of the City of
Le Roy, Mc Lean County, Illinois



CERTIFICATE

I, Anita Corso, certify that I am the duly appointed and acting municipal clerk of the City of Le Roy, of McLean County, Illinois.

I further certify that on **August 19, 2024** the Corporate Authorities of such municipality passed and approved **Ordinance No. 24-08-01-10** entitled:

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION
TAX**

which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. **24-08-01-10**, including the Resolution and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted at the municipal building, commencing on **August 19, 2024** 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 Le Roy, Illinois this 19th day of August 2024.



Anita Corso, City Clerk of the City of
Le Roy, McLean County, Illinois

(SEAL)



STATE OF ILLINOIS)
) SS:
COUNTY OF MCLEAN)

I, Anita Corso, do hereby certify that I am the duly qualified and acting City Clerk of the City of Le Roy, McLean County, Illinois, and as such City Clerk that I am the keeper of the records and files of the Mayor and the City Council of said City.

I do further certify that the foregoing is a true, correct and complete copy of an ordinance entitled:

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION
TAX**

I do further certify said *ordinance* was adopted by the City Council of the City of Le Roy at a regular meeting on the 19th day of August 2024, and prior to the making of this certificate the said *ordinance* was on file with the permanent records of said City where it now appears and remains as a permanent record of said ordinance in the record books.

Dated this 19th Day of August 2024



Anita Corso, City Clerk of the
City of Le Roy, McLean County, Illinois

(SEAL)

