

COUNTY OF McLEAN, STATE OF ILLINOIS

ORDINANCE NO. 25-05-05-10

AN ORDINANCE AMENDING THE LE ROY CODE OF ORDINANCES –  
TECHNICAL CORRECTIONS

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LE ROY THIS  
19<sup>th</sup> Day of May 2025

PRESENTED: May 19, 2025

PASSED: May 19, 2025

APPROVED: May 19, 2025

RECORDED: May 19, 2025

PUBLISHED: May 19, 2025

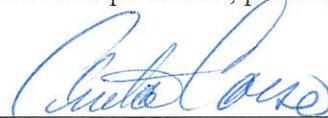
In Pamphlet Form

Voting "Aye" 6

Voting "Nay" 0

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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.



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

(SEAL)

Dated: May 19, 2025



**ORDINANCE NO. 25-05-05-10**

**AN ORDINANCE AMENDING THE LE ROY  
CODE OF ORDINANCES – TECHNICAL CORRECTIONS**

**WHEREAS**, the City of Le Roy enacted an Ordinance imposing a one percent non-home rule municipal retailers' occupation tax and a one percent non-home rule municipal service occupation tax; and

**WHEREAS**, after review by the Illinois Department of Revenue, the state is asking that the city make certain technical corrections in its City Code to properly reflect the state's obligation to administer the taxes; and

**WHEREAS**, it is in the best interest of the health, safety, and welfare of the citizens of Le Roy that technical corrections be made to the City of Le Roy Code of Ordinances as requested by the State of Illinois.

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL FOR THE  
CITY LE ROY, MCLEAN COUNTY ILLINOIS AS FOLLOWS:**

**Section 1:** That Sections 3-2A-1 and 3-2A-2 of the Le Roy Code of Ordinances be amended to read as follows with strikeouts indicating deletions in text and underscores indicating additions to text:

**3-2A-1 Municipal Retailers' Occupation Tax.**

**A. Tax Imposed:**

1. Nonhome Rule Tax: A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled and registered with an agency of this state's government, 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

~~Subsection A2 is in effect. This "nonhome rule municipal retailers' occupation tax" shall not be applicable to the sales of 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) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, and syringes and needles used by diabetics. The imposition of this nonhome rule tax is in accordance with the provisions of Sections 8-11-1.1 and 8-11-1.3 of the Illinois Municipal Code.~~

~~B. Report Required: Every such person engaged in such business in the City shall file on or before the last day of each calendar month, the report to the State Department of Revenue required by Section 3 of "an act in relation to a tax upon persons engaged in the business of selling tangible personal property to purchasers for use or consumption," approved June 28, 1933, as amended.~~

**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 Department of Revenue shall have full power to administer and enforce the provisions of this Chapter.**

~~C. Payment Of Tax: At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed on account of the receipts from sales of tangible personal property during the preceding month.~~

~~D. State Exclusions Not Applicable: The exclusion contained in Section 1d of the Retailers' Occupation Tax Act, approved June 28, 1933, as amended,[4] shall not apply to property within the City.~~

**§ 3-2A-2Municipal Service Occupation Tax.**

A. Tax Levied:

1. Nonhome Rule Tax: A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of 1% of the selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service. ~~This "nonhome rule municipal service occupation tax" shall not be applicable to the sales of 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) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine-testing materials, and syringes and needles used by diabetics.~~ The imposition of this nonhome rule tax is in accordance with the provisions of Sections 8-11-1.1 and 8-11-1.4 of the Illinois Municipal Code.

B. Report Required: ~~Every supplier or serviceman required to account for municipal service occupation tax for the benefit of the City shall file, on or before the last day of each calendar month, the report to the State Department of Revenue required by Section 9 of the Service Occupation Tax Act, approved July 10, 1961, as amended.~~

**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 Department of Revenue shall have full power to administer and enforce the provisions of this Chapter.**

C. Payment Of Tax: ~~At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed.~~

~~D. State Exclusions Not Applicable: The exclusion contained in Section 2(e) of the Service Occupation Tax Act, approved July 10, 1961, as amended, [4] shall not apply to property within the City.~~

**Section 2. Repealer.** All ordinances, resolutions, orders, or parts thereof, in conflict with the provisions of this Ordinance are to the extent of such conflict hereby repealed.

**Section 3. Publication.** The City Clerk, be and he is hereby authorized and directed to publish this ordinance in pamphlet form as provided by law.

**Section 4. Effective Date.** This ordinance shall be effective from and after its passage, approval and publication.

**PASSED** by the City Council of the City of Le Roy, Illinois, upon the motion  
Made by Matt Steffen, and seconded by Justin Morfey, by roll call vote on the 19<sup>th</sup> day of  
May, 2025, as follows

Aldermen Elected 8

Aldermen Present 6

Voting Aye: Justin Morfey, Scott Tucker, Ron Legner, Matt Steffen, Kyle Merkle, Sarah Welte

Voting Nay: None

Absent: Dawn Hanafin, Kelly Lay

Abstain: None

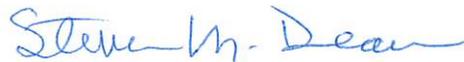
Other: None

and deposited and filed in the office of the City Clerk in said municipality on the 19<sup>th</sup>  
day of May 2025



\_\_\_\_\_  
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 19<sup>th</sup> day of  
May, 2025.



\_\_\_\_\_  
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 **May 19, 2025** the Corporate Authorities of such municipality passed and approved **Ordinance No. 25-05-05-10** entitled:

**AN ORDINANCE AMENDING THE LE ROY CODE OF ORDINANCES –  
TECHNICAL CORRECTIONS**

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

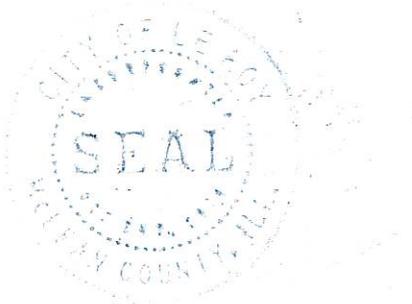
The pamphlet form of Ordinance No. **25-05-05-10**, including the Resolution and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted at the municipal building, commencing on **May 19, 2025** and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the municipal clerk.

Dated at Le Roy, Illinois this 19<sup>th</sup> day of May 2025.



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 AMENDING THE LE ROY CODE OF ORDINANCES –  
TECHNICAL CORRECTIONS**

I do further certify said *ordinance* was adopted by the City Council of the City of Le Roy at a regular meeting on the 19<sup>th</sup> day of May 2025, 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 19<sup>th</sup> Day of May 2025



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

(SEAL)

