

**CITY OF LE ROY
COUNTY OF McLEAN, STATE OF ILLINOIS**

ORDINANCE NO. 25-09-03-50

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

**ADOPTED BY THE CITY COUNCIL OF THE CITY OF LE ROY THIS
15TH Day of September, 2025**

PRESENTED: SEPTEMBER 15, 2025

PASSED: SEPTEMBER 15, 2025

APPROVED: SEPTEMBER 15, 2025

RECORDED: SEPTEMBER 15, 2025

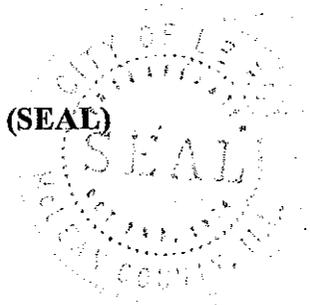
PUBLISHED: SEPTEMBER 15, 2025

In Pamphlet Form

Voting "Aye" (8)

Voting "Nay" Zero (0)

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





Anita Corso, City Clerk of the City
of Le Roy, McLean County, Illinois
Dated September 15, 2025

ORDINANCE NO. 25-09-03-50

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

WHEREAS, the City of Le Roy passed Ordinance Number 24-08-01-10 on August 19, 2024 being an ordinance implementing a municipal grocery retailers' occupation tax and a municipal grocery service occupation tax in accordance with section 8-11-24 of the Illinois Municipal Code; and

WHEREAS, said ordinance was filed with the Illinois Department of Revenue as required by law; and

WHEREAS, the Illinois Department of Revenue has accepted said ordinance but asked that the verbiage in Section 3 of the ordinance be modified to more closely mirror the language in Section 8-11-24 of the Illinois Municipal Code; 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, the City Council of the City of Le Roy finds it in the best interest of health safety and welfare of the citizens of Le Roy to amend Ordinance 24-08-01-10 as requested by the Illinois Department of Revenue.

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. Section 3 of Ordinance 24-08-01-10 approved by the City of Le Roy on August 19, 2024, and subsequently filed with the Illinois Department of Revenue be and the same is amended to read as follows with strike outs indicating deletions in text and underscores indicating addition to text:

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~~ of the selling price of all groceries transferred by such servicemen as an incident to a sale of service. 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. Continuing Validity of Ordinance 24-08-01-10. Ordinance 24-08-01-10 shall remain in effect with Section 3 of said ordinance amended as provided herein.

Section 4. Clerk to File Amended Ordinance with Illinois Department of Revenue. The Clerk is hereby directed to file a certified copy of this Amendatory Ordinance with the Illinois Department of Revenue on or before **October 1, 2025.**

Section 5. 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 6. 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 Matt Steffen and seconded by Sarah Welte by roll call vote on the 15th day of September 2025, as follows

Aldermen elected 8

Aldermen Present 8

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

Voting Nay: None

Absent: None

Abstain: None

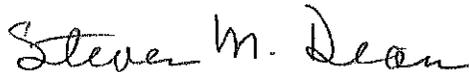
Other: None

and deposited and filed in the office of the City Clerk in said municipality on the 15th Day of September, 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 15th Day of September 2025.



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

ATTEST:



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 September 15th, 2025, the Corporate Authorities of such municipality passed and approved Ordinance No. 25-09-03-50, entitled:

**AN ORDINANCE AMENDING AN ORDINANCE IMPLEMENTING A
MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A
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which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Resolution No. 25-09-03-50, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted at the municipal building, commencing on September 15, 2025, and continuing for at least ten days thereafter. Copies of such Ordinances are also available for public inspection upon request in the office of the municipal clerk.

Dated at Le Roy, Illinois this 15th Day of September 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 keeper of the records and the files of the Mayor and the City Council of the said City.

I do further certify that the forgoing is true, correct and complete copy of a resolution entitled:

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

I do further certify said resolution was adopted by the City Council of the City of Le Roy at a regular meeting on the 15th Day September 2025, and a faithful record of said resolution has been made in the record books.

Dated this 15th Day September 2025



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

(SEAL)

