

City of Oakbrook Terrace

*City Hall
17W275 Butterfield Rd.
Oakbrook Terrace, IL 60181*



PUBLISHED PAMPHLET FORM THE FOLLOWING:

ORDINANCE NO. 24 - 33

ORDINANCE NO. 24 – 33 – AN ORDINANCE AMENDING THE PROVISIONS OF CHAPTER 35 ENTITLED “TAXES” OF TITLE III ENTITLED “ADMINISTRATION” OF THE CODE OF OAKBROOK TERRACE, ILLINOIS, BY IMPOSING A MUNICIPAL GROCERY RETAILERS’ OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX

**MICHAEL SHADLEY
CITY CLERK
CITY OF OAKBROOK TERRACE**

ORDINANCE NO. 24 – 33

**AN ORDINANCE AMENDING THE PROVISIONS OF CHAPTER 35 ENTITLED
“TAXES” OF TITLE III ENTITLED “ADMINISTRATION” OF THE CODE OF
OAKBROOK TERRACE, ILLINOIS, BY IMPOSING A
MUNICIPAL GROCERY RETAILERS’ OCCUPATION TAX AND A
MUNICIPAL GROCERY SERVICE OCCUPATION TAX**

WHEREAS, the City of Oakbrook Terrace (the “City”) is a home-rule unit of local government under Article VII, Section 6 of the 1970 Illinois Constitution and, except as limited by such Section, it may exercise any power and perform any function pertaining to its government and affairs;

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

WHEREAS, the Municipal Grocery Occupation Tax Law codified as Section 8-11-24 of the Illinois Municipal Code, 65 ILCS 5/8-11-24, authorizes the corporate authorities of the City to impose a tax, to be effective or after January 1, 2026, upon all persons engaged in the business of selling groceries at retail in the City at the rate of one percent (1%) of the gross receipts from the sales of the groceries (the “Municipal Grocery Retailers’ Occupation Tax”);

WHEREAS, the Municipal Grocery Retailers’ Occupation Tax, the Municipal Grocery Service Occupation Tax and all civil penalties that may be assessed as an incident of the taxes are to be administered, collected and enforced by the Illinois Department of Revenue;

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 to also impose a Service Occupation Tax at the same rate, upon all persons engaged, in the City, 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”);

WHEREAS, the City Council has determined that it is desirable, necessary and in the best interests of the City and its residents that the City amend the Code of Oakbrook Terrace, Illinois to impose both a Municipal Grocery Retailers’ Occupation Tax and 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 HEREBY ORDAINED by the City Council of the City of Oakbrook Terrace, DuPage County, Illinois, as follows:

Section 1. **Recitals.** The facts and statements contained in the preamble to this ordinance are found to be true and correct and are hereby adopted as part of this ordinance.

Section 2. Adoption of Municipal Grocery Retailers' Occupation Tax. Chapter 35 Entitled "Taxes" of Title III Entitled "Administration" of the Code of Oakbrook Terrace, Illinois, as amended, is hereby further amended by adding thereto a subchapter entitled "Municipal Grocery Retailers' Occupation Tax" and Sections 35.160 entitled "MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX IMPOSED; RATE," 35.161 entitled "COLLECTION OF TAX" and 35.162 entitled "EFFECTIVE DATE" to read as follows:

Municipal Grocery Retailers' Occupation Tax

§ 35.160 MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX IMPOSED; RATE. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in the City at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business.

§ 35.161 COLLECTION OF TAX. The tax imposed by Section 35.160 shall be remitted by all persons engaged in the business of selling groceries at retail in the City to the Illinois Department of Revenue. Any tax required to be collected pursuant to or as authorized by Section 35.160 and any such tax collected by a retailer and required to be remitted to the Illinois Department of Revenue shall constitute a debt owed by the retailer to the State of Illinois. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the tax imposed by Section 35.160.

§ 35.162 EFFECTIVE DATE. The tax imposed by Section 35.160 shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of April; or (iii) the first day of January next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of October.

Section 3. Adoption of Municipal Grocery Retailers' Occupation Tax. Chapter 35 Entitled "Taxes" of Title III Entitled "Administration" of the Code of Oakbrook Terrace, Illinois, as amended, is hereby further amended by adding thereto a subchapter entitled "Municipal Grocery Retailers' Occupation Tax" and Sections 35.170 entitled "MUNICIPAL GROCERY SERVICE OCCUPATION TAX IMPOSED; RATE," 35.171 entitled "COLLECTION OF TAX" and 35.172 entitled "EFFECTIVE DATE" to read as follows:

Municipal Grocery Service Occupation Tax

§ 35.170 MUNICIPAL GROCERY SERVICE OCCUPATION TAX IMPOSED; RATE. A tax is hereby imposed upon all persons engaged in the City 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 at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business.

§ 35.171 COLLECTION OF TAX. The tax imposed by Section 35.170 shall be remitted by all persons engaged in the business of selling groceries at retail in the City to

the Illinois Department of Revenue. Any tax required to be collected pursuant to or as authorized by Section 35.170 and any such tax collected by a retailer and required to be remitted to the Illinois Department of Revenue shall constitute a debt owed by the retailer to the State of Illinois. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the tax imposed by Section 35.170.

§ 35.172 EFFECTIVE DATE. The tax imposed by Section 35.170 shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of April; or (iii) the first day of January next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of October.

Section 4. Severability. If any provision of this ordinance, or the application of any provision of this ordinance, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this ordinance, or their application, that can be given effect without the unconstitutional or invalid provision or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this ordinance.

Section 5. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of the conflict.

Section 6. Filing of Ordinance. Once approved, the City Clerk shall be and is hereby directed and authorized to certify a copy of this ordinance and to promptly file a certified copy of this ordinance with the Illinois Department of Revenue.

[The remainder of this page is left blank intentionally.]

Section 7. Effective Date. This ordinance shall be in full force and effect after its passage, approval and publication in pamphlet form on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of April; or (iii) the first day of January next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of October.

ADOPTED this 10th day of September 2024, pursuant to a roll call vote as follows:

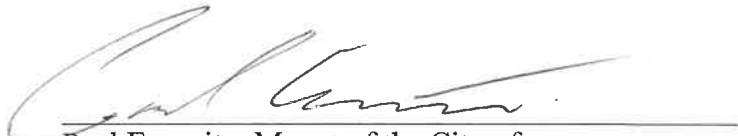
AYES: **Barbari, Beckwith, Fitzgerald, Greco, Rada, Vlach**

NAYS: **None**

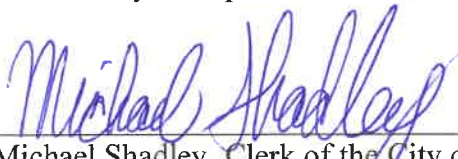
ABSENT: **None**

ABSTENTION: **None**

APPROVED by me this 10th day of September 2024.


Paul Esposito, Mayor of the City of
Oakbrook Terrace, DuPage County, Illinois

ATTESTED and filed in my office,
this 10th day of September 2024.


Michael Shadley, Clerk of the City of
Oakbrook Terrace, DuPage County, Illinois



CERTIFICATION OF ORDINANCE

I, Michael Shadley, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Oakbrook Terrace, DuPage County, Illinois (the "City"), and that as such official, I am the keeper of the records and files of the City Council of the City (the "Corporate Authorities").

I do further certify that the foregoing is a full, true and complete copy of Ordinance No. 24 - 33 entitled:


***AN ORDINANCE AMENDING THE PROVISIONS OF CHAPTER 35 ENTITLED
"TAXES" OF TITLE III ENTITLED "ADMINISTRATION" OF THE CODE OF
OAKBROOK TERRACE, ILLINOIS, BY IMPOSING A
MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A
MUNICIPAL GROCERY SERVICE OCCUPATION TAX***

A true, correct and complete copy of said ordinance was passed and approved at a meeting of the Corporate Authorities held on the 10th day of September 2024.

I do further certify that on the 10th day of September 2024 said ordinance was published in pamphlet form as authorized and directed by the Corporate Authorities.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the City, this 10th day of September 2024.





Michael Shadley, Clerk
City of Oakbrook Terrace, Illinois