
**THE VILLAGE OF SAUK VILLAGE
COOK COUNTY, ILLINOIS**

**ORDINANCE
NO. 25-003**

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY
RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY
SERVICE OCCUPATION TAX FOR THE VILLAGE OF SAUK VILLAGE**

**MARVA CAMPBELL-PRUITT, President
DEBRA L. WILLIAMS, Clerk**

**ARETHA BURNS
RAVEN JOHNSON
TYESHA JONES
DIANE SAPP
MICHELLE STERLING
TONYIA WINSTON, Ph. D.**

Trustees

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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 Village of Sauk Village is a non-home rule (select one) 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 Mayor and Board of Trustees of the Village of Sauk Village believe that it is appropriate, necessary and in the best interests of the Village of Sauk Village and its residents, that the Village of Sauk Village 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 Mayor and Board of Trustees of the Village of Sauk Village believe that it is appropriate, necessary and in the best interests of the Village of Sauk Village and its residents, that the Village of Sauk Village 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 Mayor and Board of Trustees of the Village of Sauk Village 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 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 the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st; or, (iii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

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.

ADOPTED and APPROVED by the President and Board of Trustees of the Village of Sauk Village, Cook County, Illinois this 26TH day of August, 2025, pursuant to a roll call vote, as follows:

	YES	NO	ABSENT	PRESENT
Burns	X			
Johnson		X		
Jones		X		
Sapp	X			
Sterling		X		
Winston	X			
Campbell-Pruitt	X			
Total	4	3		

VILLAGE OF SAUK VILLAGE

Marva Campbell-Pruitt
 Marva Campbell-Pruitt, Village President

ATTEST:

Debra L. Williams
 Debra L. Williams, Village Clerk



STATE OF ILLINOIS)
)
COUNTY OF COOK) SS.

CERTIFICATE

I, Debra L. Williams, do hereby certify that I am the duly qualified and elected Clerk of the Village of Sauk Village, Cook County, Illinois, and that as such Clerk I do have charge of and custody of the books and records of the Village of Sauk Village, Cook County, Illinois.

I do hereby further certify that the foregoing is a full, true and correct copy of Ordinance No. 25-003, **“AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS’ OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX FOR THE VILLAGE OF SAUK VILLAGE”** adopted and approved by the President and Board of Trustees of the Village of Sauk Village, Illinois on August 26, 2025.

IN WITNESS WHEREOF, I have hereunto affixed my hand and the Corporate Seal of the Village of Sauk Village, Cook County, Illinois this 26TH day of AUGUST, 2025



Debra L. Williams

Debra L. Williams, Village Clerk
Village of Sauk Village