



Illinois Department of Revenue

Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62794

November 19, 2025

Mary Ryan Norwell
Village Clerk
Village of Orland Park
14700 S. Ravinia Ave.
Orland Park, IL 60462-3134

Re: Ordinance No. 6031
Municipal Grocery Occupation Tax

Dear Ms. Norwell:

This is to acknowledge receipt of Orland Park's Ordinance No. 6031 imposing a Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax at the rate of 1%.

The Illinois Department of Revenue shall collect, administer, and enforce the Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax effective **January 1, 2026**, in accordance with the provisions of 65 ILCS 5/8-11-24.

While we are accepting this ordinance for purposes of meeting the October 1, 2025 filing deadline for implementation on January 1, 2026, we must ask Orland Park to amend or replace the ordinance to address the following issue(s):

- In Sec. 7-26-2 of the Code, please replace "1% of those gross receipts from such sales made in the course of such business while this Ordinance is in effect" with "1% of the selling price of all groceries transferred by such servicemen as an incident to sales of service while this Ordinance is in effect".
- Add an effective date for the taxes. Presumably, it will be January 1, 2026.

Please adopt a conforming ordinance and file a certified copy with the Department on or before **January 1, 2026** at the following address:

Local Tax Allocation Division (3-500)
Illinois Department of Revenue
101 W. Jefferson St.
Springfield, IL 62702

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If you have any questions regarding this letter, please contact our office at the number listed below. If you have questions concerning the distribution of the tax, please contact the Department's **Local Tax Allocation Division** at (217) 785-6518 or rev.localtax@illinois.gov.

Very truly yours,



Alexis K. Overstreet
Deputy General Counsel
(217) 782-7055

AKO:sce

Cc: Aaron Allen, Local Tax Allocation Division

STATE OF ILLINOIS }

COUNTY OF _____ }
County

_____ OF _____ }
Village or City Village/City Name

CERTIFICATE OF _____ CLERK
Village or City

I, _____, _____ Clerk of the _____ of _____, in the County of
Clerk Name Village or City Village or City Village/City Name
_____ and State of Illinois and being the custodian of the records of said
County Name
_____ and keeper of the corporate seal thereof, DO HEREBY CERTIFY that the attached
Village/City Name
and foregoing is a true, correct, and exact copy of:

Ordinance _____
Number

Ordinance Title

WITNESS my hand and the corporate seal of the said _____ of _____,
Village or City Village/City Name
Illinois this _____ of _____, A. D., 2025.
Day Month

_____, _____ Clerk
Clerk Name Village or City
_____, Illinois
Village or City Name

(SEAL)