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AN ORDINANCE AMENDING CHAPTER 26, OF TITLE VII, OF THE MUNICIPAL CODE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND MUNICIPAL GROCERY SERVICE OCCUPATION TAX IN THE VILLAGE OF ORLAND PARK

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WHEREAS, the Village of Orland Park, Cook and Will Counties, Illinois, is a home rule municipality as contemplated under Article VII, Section 6, of the Constitution of the State of Illinois, and the passage of this Ordinance constitutes an exercise of the Village's home rule powers and functions as granted in the Constitution of the State of Illinois; and

WHEREAS, on September 2, 2025, the Corporate Authorities adopted Ordinance No. 6031 creating Chapter 26 of Title VII of the Municipal Code implementing a Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax in the Village; and

WHEREAS, any Municipal Grocery Retailers' Tax and any Municipal Grocery Service Occupation Tax shall be administered, collected, and enforced by the Illinois Department of Revenue; and

WHEREAS, the Corporate Authorities desire to amend Chapter 26 to reflect the language required by the Illinois Department of Revenue for inclusion in the Municipal Code necessary for the implementation of a municipal grocery service retailer's occupation tax and a municipal grocery service occupation tax and clarifying that each tax will take effect on January 1, 2026; and

WHEREAS, the Village Board finds that it is desirable and in the best interests of the Village and its residents to approve this Ordinance levying the Municipal Grocery Taxes as permitted and authorized by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) to include the language as required by the Illinois Department of Revenue.

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Orland Park, Illinois, as follows:

SECTION 1: That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

SECTION 2: Village Code amended. Section 7- 26 -2 Of the Code of Ordinances of the Village of Orland Park is amended to read as follows (deletions in ~~**bold-strikethrough**~~ and additions in **bold underline**):

7-26-2 - Municipal Grocery Service Occupation Tax.

A tax is imposed upon all persons engaged 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 in this municipality at the rate of 1% of the selling price of all groceries transferred by such servicemen as an incident to sales of service ~~of those 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:

The Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before January 1, 2026.

SECTION 4:

All ordinances, resolutions, motions or other actions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5:

If any part of this Ordinance is found or determined to be invalid, the invalid portion shall be stricken here from and the remainder shall be in full force and effect.

SECTION 6:

This ordinance shall be in full force and effect from and after its passage, approval and publication, as provided by law, provided, however, that the tax imposed by this Ordinance takes effect on January 1, 2026.