

VILLAGE OF FOREST VIEW

ORDINANCE NO. 26-04

**AN ORDINANCE AMENDING ORDINANCE NO. 25-06, “AN
IMPLEMENTING A MUNICIPAL GROCERY RETAILERS’
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX”**

**PASSED AND APPROVED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF FOREST VIEW,
COOK COUNTY, ILLINOIS, THIS 10th
DAY OF February, 2026.**

**Published in pamphlet form
by authority of the President
and Board of Trustees of the
Village of Forest View, Cook
County, Illinois, this 10th day
of February, 2026.**

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WHEREAS, on March 11, 2025, the President and Board of Trustees of the Village of Forest View adopted Ordinance No. 25-06, “An Ordinance Implementing a Municipal Grocery Retailers’ Occupation Tax and a Municipal Grocery Service Occupation Tax”; and

WHEREAS, the Illinois Department of Revenue has accepted that Ordinance and is implementing said Ordinance effective January 1, 2026; and

WHEREAS, the Illinois Department of Revenue has requested the Village to make a non-substantive correction to said Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF FOREST VIEW, COOK COUNTY, ILLINOIS, IN THE EXERCISE OF THE VILLAGE’S HOME RULE POWERS as follows:

SECTION 1. Amendment. Title 3 of the Forest View Village Code is hereby amended by adding the following Chapter 27, “Municipal Grocery Retailers’ Occupation Tax”:

3-27-1 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).

3-27-2 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 3-27-1 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).

3-27-3 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 2. 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 Village Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue.

SECTION 3. 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 4. 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 5. 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 6. Publication. The Village 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.

SECTION 7. Home Rule. This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the Village of Forest View that to the extent the terms of this ordinance should be inconsistent with any non-preemptive state law, this ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 8. Effective Date. This Ordinance shall be in full force and effect upon its passage, approval, and publication as required by law.

PASSED BY THE FOLLOWING ROLL CALL VOTE this 10th day of February, 2026.

AYES: Trustees Sudkamp, Nitka, Nevarez, Grossi

NAYS: None

ABSENT: Trustees Hubacek, Castanuela

APPROVED this 10th day of February, 2026.

David Liska, Village President

ATTEST:

Laura D. McGuffey, Village Clerk