

VILLAGE OF FOREST VIEW

ORDINANCE NO. 25-06

**AN ORDINANCE 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 11th
DAY OF MARCH, 2025.**

**Published in pamphlet form
by authority of the President
and Board of Trustees of the
Village of Forest View, Cook
County, Illinois, this 11th day
of March 2025.**

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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 Forest View is a home rule 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 President and Board of Trustees believe that it is appropriate, necessary and in the best interests of the Village of Forest View and its residents, that the Village of Forest View 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 President and Board of Trustees believe that it is appropriate, necessary and in the best interests of the Village of Forest View and its residents, that the Village of Forest View 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);

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 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).

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 on or before October 1, 2025.

SECTION 3. 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 4. 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 5. 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 6. 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 7. 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 8. 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 9. 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 11th day of March, 2025.

AYES: Trustee Sudkamp, Liska, Grossi, Hubacek, Ramirez

NAYS: None

ABSENT: Trustee Nevarez

APPROVED this 11th day of March, 2025.

Nancy L. Miller
Village President

ATTEST:

Laura D. McGuffey
Village Clerk