

**AN ORDINANCE IMPOSING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX FOR THE CITY OF ROLLING MEADOWS**

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**WHEREAS**, the City of Rolling Meadows (the "City") is a home-rule unit of local government under Article VII, Section 6 of the 1970 Illinois Constitution and, except as limited by such Section, it may exercise any power and perform any function pertaining to its government and affairs; and

**WHEREAS**, Section 1-2-1 of the Illinois Municipal Code, 65 ILCS 5/1-2-1, authorizes the corporate authorities of the City to pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to the City, with such fines or penalties as may be deemed proper; and

**WHEREAS**, the Municipal Grocery Occupation Tax Law codified as Section 8-11-24 of the Illinois Municipal Code, 65 ILCS 5/8-11-24, authorizes the corporate authorities of the City to impose a tax, to be effective on or after January 1, 2026, upon all persons engaged in the business of selling groceries at retail in the City at the rate of one percent (1%) of the gross receipts from the sales of the groceries (the "Municipal Grocery Retailers' Occupation Tax"); 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 to also impose a Service Occupation Tax at the same rate, upon all persons engaged, in the City, 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"); and

**WHEREAS**, the Municipal Grocery Retailers' Occupation Tax, the Municipal Grocery Service Occupation Tax and all civil penalties that may be assessed as an incident of the taxes are to be administered, collected and enforced by the Illinois Department of Revenue; and

**WHEREAS**, the City Council has determined that it is desirable, necessary and in the best interests of the City and its residents that the City amend the Code of Ordinances, Rolling Meadows, Illinois to impose both a Municipal Grocery Retailers' Occupation Tax and 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 HEREBY ORDAINED** by the City Council of the City of Rolling Meadows, Cook County, Illinois, as follows:

**Section 1: Recitals.** The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

**Section 2: Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax; Tax Imposed.** A tax is hereby imposed upon all persons engaged in

the business of selling groceries, as defined in the Municipal Grocery Occupation Tax Law, at retail in the City of Rolling Meadows 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; and a tax is hereby imposed upon all persons engaged in the City of Rolling Meadows in the business of making sales of service, at the rate of 1% of the selling price of all groceries, as defined in the Municipal Grocery Occupation Tax Law, transferred by such serviceman as an incident to a sale of service.

The imposition of these taxes is in accordance with and subject to the provisions of the Municipal Grocery Occupation Tax Law (65 ILCS 5/8-11-24).

**Section 3: Illinois Department of Revenue to Administer.** 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 Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

**Section 4: Deputy City Clerk to file Ordinance with Illinois Department of Revenue.** The Deputy City 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 5: Effective Date.** This Ordinance and 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 1<sup>st</sup> 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 1<sup>st</sup>.

**Section 6: Codification of Municipal Grocery Retailers' and Service Occupation Taxes.** Chapter 102, entitled "Taxation" of the Code of Ordinances, City of Rolling Meadows, Illinois, is hereby amended by adding thereto a new Article V entitled "Municipal Grocery Tax," to read as follows:

#### **ARTICLE V. – MUNICIPAL GROCERY TAX**

**Sec. 102-176. – Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax; Tax Imposed.** Effective January 1, 2026, a tax is hereby imposed upon all persons engaged in the business of selling groceries, as defined in the Municipal Grocery Occupation Tax Law, at retail in the City of Rolling Meadows 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; and a tax is hereby imposed upon all persons engaged in the City of Rolling Meadows in the business of making sales of service, at the rate of 1% of the selling price of all groceries, as defined in the Municipal Grocery Occupation Tax Law, transferred by such serviceman as an incident to a sale of service.

The imposition of these taxes is in accordance with and subject to the provisions of the Municipal Grocery Occupation Tax Law (65 ILCS 5/8-11-24).

**Section 7: Repeal of conflicting provisions.** All ordinances and resolutions, 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 the application of any provision of this ordinance, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this ordinance, or their application, that can be given effect without the unconstitutional or invalid provision or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this ordinance.

ADOPTED this 27<sup>th</sup> day of May, 2025, by the City Council of the City of Rolling Meadows pursuant to a roll call vote as follows:

AYES: Koehler, McHale, O'Brien, Boucher, Reyez

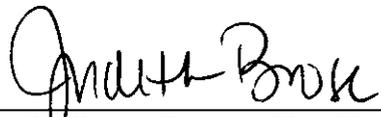
NAYS: 0

ABSENT: Budmats, Vinezeano

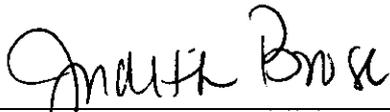
APPROVED this 27<sup>th</sup> day of May, 2025.

  
\_\_\_\_\_  
Lara Sanoica, Mayor

ATTESTED and filed in my office,  
this 27<sup>th</sup> day of May, 2025.

  
\_\_\_\_\_  
Judith Brose, Deputy City Clerk

Published this 28<sup>th</sup> day of May, 2025.

  
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Judith Brose, Deputy City Clerk

**CERTIFICATION OF ORDINANCE**

I, Judith Brose, the undersigned, do hereby certify that I am the duly qualified Deputy City Clerk of the City of Rolling Meadows, Cook County, Illinois (the “City”), and that as such official, I am the keeper of the records and files of the City Council of the City (the “Corporate Authorities”).

I do further certify that the foregoing is a full, true and complete copy of Ordinance No. 25-30 entitled:

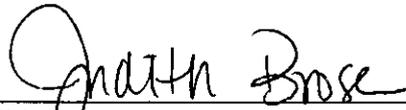
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A true, correct and complete copy of said ordinance was passed and approved at a meeting of the Corporate Authorities held on the May 27, 2025.

I do further certify that on this 28<sup>th</sup> day of May, 2025, said ordinance was published in pamphlet form as authorized and directed by the Corporate Authorities.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the City, this 28<sup>th</sup> day of May, 2025.



  
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Judith Brose, Deputy City Clerk of the  
City of Rolling Meadows, Cook County, Illinois