

VILLAGE OF MULBERRY GROVE, ILLINOIS

ORDINANCE NO. 2025-698

**AN ORDINANCE IMPLEMENTING A
MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX
AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX**

ADOPTED BY THE
BOARD OF TRUSTEES
OF THE VILLAGE OF
MULBERRY GROVE, ILLINOIS
THIS 11th DAY OF AUGUST, 2025

Published in pamphlet form by the authority of the Board of Trustees of the
Village of Mulberry Grove, Bond County, Illinois, this 11th day of August, 2025.

Prepared By:

Jeffrey A. Mollet
Nicole E. Mollet
Michael E. Lawlor, Jr.
silver lake group, ltd.
560 Suppiger Way
P.O. Box 188
Highland, Illinois 62249
Tel: 618.654.8341
Fax: 618.654.8391

STATE OF ILLINOIS
COUNTY OF BOND
VILLAGE OF MULBERRY GROVE

ORDINANCE NO. 2025-698

AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY
RETAILERS' OCCUPATION TAX AND A MUNICIPAL
GROCERY SERVICE OCCUPATION TAX

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 Mulberry Grove 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 of the Village believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village 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 of the Village believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village 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); and,

NOW, THEREFORE, be it ordained, by the President and Board of Trustees of the Village of Mulberry Grove as follows:

Section 1. Incorporation of Recitals. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. 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).

Section 3. 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).

Section 4. 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 5. 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 Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before or October 1, 2025

Section 6. Effective Date. The taxes imposed by this Ordinance shall take effect on January 1, 2026

Section 7. 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 8. 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 9. 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 10. Publication. The 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.

Passed and adopted by the Board of Trustees of the Village of Mulberry Grove, Bond County, State of Illinois, on this 11th day of August, 2025, upon aye and nay vote as follows:

	<i>Aye</i>	<i>Nay</i>	<i>Abstain</i>
Steve Daley	✓	_____	_____
Dennis Henrichsmeyer	✓	_____	_____
Shawna Henrichsmeyer	✓	_____	_____
Tim Keck	✓	_____	_____
David Koonce	✓	_____	_____
Amy Wright	✓	_____	_____

APPROVED:


Mike Burlingame, President

ATTEST:


Dianne Siebert, Village Clerk

STATE OF ILLINOIS)
)
COUNTY OF BOND)

CERTIFICATION

I, Dianne Seibert, do hereby certify that I am the duly qualified and acting Village Clerk of the Village of Mulberry Grove, Bond County, Illinois, and that as such officer, I am the keeper of the records and files of the Village of Mulberry Grove, Illinois.

I do further certify that the foregoing document is a true, correct and complete copy of Ordinance 2025-698 as passed by the Board of Trustees of the Village of Mulberry Grove, Illinois at the regular Village Board Meeting on the 11th day of August, 2025, said ordinance being entitled:

ORDINANCE NO. 2025- 698

AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY
RETAILERS' OCCUPATION TAX AND A MUNICIPAL
GROCERY SERVICE OCCUPATION TAX

In witness whereof, I have hereunto affixed my official signature and the seal of the Village of Mulberry Grove, Bond County, Illinois, this 11th day of August, 2025.

Dianne Siebert
Dianne Siebert, Village Clerk
Village of Mulberry Grove, Illinois

(SEAL)

You have successfully submitted your request to Submit Certified Copy of Ordinance or Resolution.

Your request will be reviewed by IDOR's Legal Division and you will receive correspondence, via US Mail, from them. If you have not heard back from IDOR, please contact us before the ordinance filing deadline.

Your confirmation number is **0-464-091-760**.

Request submitted on: 9/10/2025 3:09:50 PM (Central Time)

Request Type: Submit Certified Copy of Ordinance or Resolution

Submitted By: VillageofMulberryGrove - VILLAGE CLERK OF MULBERRY GROVE

If you have questions, please email us at **REV.LocalTax@illinois.gov** or call us at **217 785-6518**. Reference the confirmation number provided above.

You may print this page for your records. This confirmation screen will not be accessible once you navigate away from this page. However, a record of your request will remain available in your account.