

ORDINANCE NO. 2025 - 23

AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX FOR THE CITY OF MT. VERNON, ILLINOIS

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 City of Mt. Vernon ("the City") is an Illinois Home Rule Municipal Corporation, duly existing under the laws of the State of Illinois, and embodied as a Home Rule entity with certain rights and powers pursuant to the Illinois Constitution, Article VII, Section 6, and hereby makes an express declaration as to the use of its Home Rule Authority in the enacting and adopting of this Ordinance; 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 Mayor and City Council of City Council of the City of Mt. Vernon believe that it is appropriate, necessary, and in the best interests of the City of Mt. Vernon and its

residents that the City of Mt. Vernon 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 Mayor and City Council of the City of Mt. Vernon believe that it is appropriate, necessary, and in the best interests of the City of Mt. Vernon and its residents, that the City of Mt. Vernon 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 MAYOR AND CITY COUNCIL OF THE CITY OF MT. VERNON, ILLINOIS, AS FOLLOWS:

SECTION 1 – 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 the 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 October 1, 2025.

SECTION 6 - Effective Date of Taxes. The taxes imposed by this Ordinance shall take effect on January 1, 2026, only if this Ordinance was filed with the Illinois Department of Revenue on or before October 1, 2025.

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.

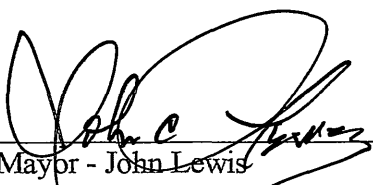
SECTION 8 - Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.


SECTION 9 - Passage & Publication. Passed this 2ND day of September, 2025, by the City Council of the City of Mt. Vernon, Jefferson County, Illinois. This Ordinance shall be in full force and effect upon its passage. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form.


 City Clerk – Rebecca Barbour

NAME	AYE	NAY	ABSTAIN	ABSENT	CONFLICT
Gliosci	X				
Moore	X				
Tate	X				
Young	X				
Lewis	X				

APPROVED by the Mayor of the City of Mt. Vernon, Illinois on the 3RD day of September 2025.

APPROVED: 
 Mayor - John Lewis

ATTEST 
 City Clerk – Rebecca Barbour

(SEAL)

CITY CLERK'S CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF JEFFERSON) ss. CITY CLERK'S OFFICE
CITY OF MT. VERNON)

I, Rebecca Barbour, City Clerk of the City of Mt. Vernon, do hereby certify that the following Ordinance of the City of Mt. Vernon, Jefferson County, Illinois, published by authority of the City Council was duly passed by the City Council of the City of Mt. Vernon, Illinois, approved by the City Mayor, and published in pamphlet form according to law on this date, and that this ordinance is a true and perfect copy of the ordinance, as passed, approved, and now of record and on file in my office as provided by law.

In witness whereof, I have set and affixed the Corporate Seal of the City of Mt. Vernon, Illinois, this 3rd day of September 2025.

Rebecca Barbour
REBECCA BARBOUR, CITY CLERK, MT.
VERNON, ILLINOIS

(SEAL)