ORDINANCE NO. 2026-06

AN ORDINANCE AMENDING THE VILLAGE CODE TO IMPLEMENT A NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND A NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX FOR THE VILLAGE OF GRAND RIDGE, LASALLE COUNTY, ILLINOIS

Recitals

A. Section 1-2-1 of 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.

B. The Village of Grand Ridge (the "Village") is a non-home rule Illinois municipality pursuant to the Constitution of the State of Illinois of 1970, as amended.

C. Section 8-11-1.1 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.1, empowers non-home rule Illinois municipalities to impose certain Municipal Retailers' Occupation Taxes as outlined at Section 8-11-1.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.3 (the "Non-Home Rule Municipal Retailers' Occupation Tax").

D. Section 8-11-1.1 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.1, empowers non-home rule Illinois municipalities to impose certain Municipal Service Occupation Taxes as outlined at Section 8-11-1.4 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.4 (the "Non-Home Rule Municipal Service Occupation Tax").

E. Section 8-11-1.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.3, empowers a non-home rule municipality to impose "a tax upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's Government, at retail in the municipality" based upon the "gross receipts from such sales made in the course of such business."

F. Section 8-11-1.4 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.4, empowers a non-home rule municipality to impose "a tax upon all persons engaged, in the municipality in the business of making sales of service . . . on the selling price of all tangible personal property transferred by such servicemen, either in the form of tangible personal property or in the form of real estate, as an incident to a sale of service."

G. Section 8-11-1.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.3, and Section 8-11-1.4 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.4, empower the Village to impose the Non-Home Rule Municipal Retailers' Occupation Tax and the Non-Home Rule Municipal Service Occupation Tax in 1/4% increments up to 1%.

H. No municipality may impose a tax under Section 8-11-1.3 unless the municipality also imposes a tax at the same rate under Section 8-11-1.4 of Illinois Municipal Code.

I. Any Non-Home Rule Municipal Retailers' Occupation Tax imposed by the Village under Section 8-11-1.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.3, shall be administered, collected and enforced by the Illinois Department of Revenue.

J. Any Non-Home Rule Municipal Service Occupation Tax imposed by the Village under Section 8-11-1.4 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.4, shall be administered, collected and enforced by the Illinois Department of Revenue.

K. As provided for in Sections 8-11-1.3 and 8-11-1.4 of the Illinois Municipal Code, proceeds generated from the imposition of any Non-Home Rule Municipal Retailers' Occupation Tax or Non-Home Rule Municipal Service Occupation Tax by the Village "may be used for public infrastructure or property tax relief or both, as defined in Section 8-11-1.2" of the Illinois Municipal Code, 65 ILCS 5/8-11-1.2.

L. The Village's Corporate Authorities deem it is appropriate, necessary, and in the best interests of the Village and its residents, that the Village levy a Non-Home Rule Municipal Retailers' Occupation Tax pursuant to Section 8-11-1.3 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.3, and a Non-Home Rule Municipal Service Occupation Tax pursuant to Section 8-11-1.4 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.4, so that the Village can provide property tax relief and invest in public infrastructure, as those terms are defined at Section 8-11-1.2 of the Illinois Municipal Code, 65 ILCS 5/8-11-1.2.

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Grand Ridge, LaSalle County, Illinois as follows below.

SECTION 1: Recitals. The Corporate Authorities hereby find the Recitals contained in this Ordinance are true and correct and are adopted as part of this Ordinance.

SECTION 2: Adoption of Tax. Chapter 33 of the Village Code is amended to add the sections as follow below.

CHAPTER 33
FINANCE AND REVENUE; TAXES AND FEES

Non-Home Rule Municipal Retailers' Occupation Tax and Non-Home Rule Municipal Service Occupation Tax

§ 33-72: Tax Imposed
§ 33-73: Illinois Department of Revenue to Administer

§ 33-72: TAX IMPOSED.

A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled and registered with an agency of this State's government, 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; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of 1% of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This "Non-Home Rule Municipal Retailers' Occupation Tax" and this "Non-Home Rule Municipal Service Occupation Tax" may not be imposed on tangible personal property taxed at the rate of 1.0% under the Retailers' Occupation Tax Act and the Service Occupation Tax Act.

The imposition of these non-home rule taxes is in accordance with and subject to the provisions of Sections 8-11-1.1, 8-11-1.2, 8-11-1.3 and 8-11-1.4 of the Illinois Municipal Code (65 ILCS 5/8-11-1.1, 8-11-1.2, 8-11-1.3 and 8-11-1.4).

§ 33-73: 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.

(Ord. 2026-06, passed 09-15-2026)

SECTION 3: Clerk to File Ordinance with the Illinois Department of Revenue. 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, 2026.

SECTION 4: Effective Date. This Ordinance shall take effect on: (i) 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, (ii) 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 5: 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 6: Severability. If any provision of this Ordinance, or the application of any provision of this Ordinance, is held unconstitutional or otherwise invalid, such holding shall not affect any other provision of this Ordinance, or its 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.

SECTION 7: Codification. The codifier may make non-substantive changes insofar as it is necessary to do so to incorporate this Ordinance into the Village Code of Grand Ridge.

SECTION 8: Publication. The Village Clerk is directed to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with law.

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PASSED at a meeting of the Village Board of the Village of Grand Ridge, Illinois on September 15, 2026, by roll call vote as follows:

Record of the Vote	Yes	No	Abstain	Absent
Hettel	✓			
Hill	✓			
Hinterlong	✓			
C. Koetz	✓			
K. Koetz	✓			
Rockey	✓			

APPROVED September 15, 2026.

Dennis Rockey

Dennis Rockey,
Village President *Pro Tem*

PUBLISHED in pamphlet form
on September 16, 2026.

Amanda Jaegle

Amanda Jaegle, Village Clerk

Attest:

Amanda Jaegle

Amanda Jaegle, Village Clerk

STATE OF ILLINOIS)
) ss
COUNTY OF LASALLE)

CERTIFICATE OF MUNICIPAL CLERK

I, the undersigned, do hereby certify that I am the duly qualified and acting Clerk of the Village of Grand Ridge, the County and State aforesaid, and, as such Clerk, I am the keeper of the records and files of the Corporate Authorities of the Village. I do further certify that the attached and foregoing is a true and correct copy of Ordinance No. 2026-06: An Ordinance Amending the Village Code to Implement a Non-Home Rule Municipal Retailers' Occupation Tax and a Non-Home Rule Municipal Service Occupation Tax as passed by the Village Board of the Village of Grand Ridge, Illinois, at its meeting held on September 15, 2026, and as approved by the Village President *Pro Tem* on September 15, 2026.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of the Village of Grand Ridge, Illinois.

Amanda Jaegle

Amanda Jaegle, Village Clerk

(SEAL)