ORDINANCE NO. 2026-05

AN ORDINANCE AMENDING THE VILLAGE CODE AND IMPOSING A MUNICIPAL TAX ON PERSONS ENGAGED IN THE BUSINESS OF FURNISHING GAS IN THE VILLAGE OF GRAND RIDGE, LASALLE COUNTY, ILLINOIS

Recitals

A. The Illinois Municipal Code, in part, allows for the taxation of certain occupations or privileges, including the persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of a municipality (65 ILCS 5/8-11-2.2.).

B. The Village of Grand Ridge's Board of Trustees deems it to be in the best interests to impose a utility tax of five percent (5%) on gross receipts from the distribution, supply, furnishing or sale of natural gas for use or consumption within the Village of Grand Ridge.

NOW, THEREFORE, BE IT ORDAINED by the 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 follows below.

CHAPTER 33
FINANCE AND REVENUE; TAXES AND FEES

Municipal Gas Tax

§ 33-63: DEFINITIONS.

For the purpose of this Ordinance, the following definitions shall apply.

(A) **"Gross Receipts"** means the consideration received for the distributing, supplying, furnishing or selling gas for use or consumption and not for resale, as the case may be; and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of this service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expenses whatsoever. Gross Receipts shall not include any amounts specifically excluded from the definition of Gross Receipts in Section 8-11-2(d) of the Illinois Municipal Code (65 ILCS 5/8-11-2(d)).

(B) **"Person"** means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, limited liability company, municipal corporation, the state or any political subdivision of this state, any state university created by statute, or a receiver, trustee, conservator or other representative appointed by order of any court.

§ 33-64: TAX IMPOSED.

A tax is imposed on all persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Village of Grand Ridge and not for resale, at the rate of five percent (5%) of the Gross Receipts therefrom.

§ 33-65: EXEMPTIONS.

No tax is imposed by this Ordinance with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the constitution and statutes of the United States, be made subject to taxation by the State of Illinois or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing or selling gas be subject to taxation under this Ordinance for such transactions are or may become subject to taxation under the Municipal Retailers' Occupation Tax Act authorized by Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1).

§ 33-66: IN ADDITION TO OTHER CONSIDERATION.

The tax established by this Ordinance shall be in addition to the payment of money, or value of products or services furnished to this municipality by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.

§ 33-67: RETURNS.

On or before the last day of January 2027, each taxpayer shall make a tax return to the Village Treasurer for the month of December 2026 stating:

(A) Taxpayer name.
(B) Taxpayer's principal place of business.
(C) Taxpayer's Gross Receipts during the month upon the basis of which the tax is imposed.
(D) Amount of tax.
(E) Such other reasonable and related information as the Village Board of Trustees may require.

On or before the last day of every month thereafter, each taxpayer shall make a like return to the Village Treasurer for a corresponding month period. The taxpayer making the return shall, at the time of making such return, pay to the Village Treasurer, the amount of tax herein imposed. In connection with any return the taxpayer may, if the taxpayer so elects, report and pay an amount based upon total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable Gross Receipts.

§ 33-68: CREDIT FOR ERRONEOUS TAX PAID.

If it shall appear that an amount of tax has been paid which was not due under this, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Ordinance from the taxpayer who made the erroneous payment. However, no amounts erroneously paid more than three (3) years prior to the filing of a claim therefore shall be so credited.

§ 33-69: LIMITATIONS.

No action to recover any amount of tax due under the provisions of this Ordinance shall be commenced more than three (3) years after the due date of such amount.

§ 33-70: VIOLATIONS.

Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Ordinance is guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not less than $100.00 and not more than $750.00 for each violation, and in addition shall be liable in a civil action for the amount of tax due.

§ 33-71: EFFECTIVE DATE.

The taxes imposed by this Chapter shall take effect with respect to the gross receipts, as herein defined, actually paid to the taxpayer for services billed on or after on December 1, 2026.

(Ord. 2026-05; passed 09-15-2026)

SECTION 3: Filing with Local Suppliers. The Village Clerk is directed to provide a certified copy of this Ordinance with local electricity suppliers.

SECTION 4: Provisions In Effect. Except as to the amendments heretofore mentioned, all titles, chapters, articles, and sections of the Village Code of Grand Ridge shall remain in full force and effect.

SECTION 5: 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 6: 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 7: Effective Date and Publication. This Ordinance shall be in full force and effect upon its passage and approval and publication as required by law, and the tax provided for herein shall be based on the gross receipts, as herein defined, actually paid to the taxpayer for services billed on or after December 1, 2026.

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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,
Village President *Pro Tem*

PUBLISHED in pamphlet form
on September 16, 2026.

Amanda Jaegle, Village Clerk

Attest:

Amanda Jaegle, Village Clerk

STATE OF ILLINOIS)
) ss
COUNTY OF LASALLE)

<u>CERTIFICATE OF MUNICIPAL CLERK</u>

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. 2026-05: AN ORDINANCE AMENDING THE VILLAGE CODE AND IMPOSING A MUNICIPAL TAX ON PERSONS ENGAGED IN THE BUSINESS OF FURNISHING GAS IN THE VILLAGE OF GRAND RIDGE 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, Village Clerk

(S E A L)