

**VILLAGE OF VERNON HILLS
ORDINANCE 2025-080**

**AN ORDINANCE AMENDING THE VERNON HILLS MUNICIPAL CODE TO CREATE
ARTICLE XII OF CHAPTER 21 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 Vernon Hills (Village) 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 VERNON HILLS, LAKE COUNTY, ILLINOIS, 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: ARTICLE XII OF CHAPTER 21 (TAXATION) CREATED – Article XII of Chapter 21 (Taxation) is hereby created and shall be incorporated into the Village of Vernon Hills Municipal Code and shall read as follows:

CHAPTER 21-TAXATION

ARTICLE XII - MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND MUNICIPAL GROCERY SERVICE OCCUPATION TAX

Sec. 21-249. -Imposition of Tax

(a) Municipal Grocery Retailers' Occupation Tax. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in the Village of Vernon Hills 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).

(b) Municipal Grocery Service Occupation Tax. A tax is hereby imposed upon all persons engaged in the Village of Vernon Hills 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).

Sec. 21-250. - 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.

Sec. 21-251 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 upon its adoption.

Sec. 21-252 Effective Date.

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 1st; 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 1st.

SECTION 3: 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 4: 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 5: 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 6: 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.

SECTION 7: ORDINANCE NUMBER: This Ordinance shall be known as Ordinance Number 2025-080.

Dated the 17th day of June 2025

Adopted by roll call votes as follows:

AYES: 6 – Schenk, Lundeen, Forster, Marquardt, Oppenheim, Koch

NAYS: 0 - None

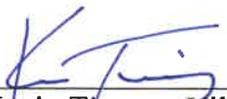
ABSENT AND NOT VOTING: 1 - Takaoka


Thom Koch Jr., Village President

PASSED: 06/17/2025

APPROVED: 06/17/2025

ATTEST: 06/17/2025


Kevin Timony, Village Clerk



VILLAGE OF VERNON HILLS

ORDINANCE NO. 2025-080

AN ORDINANCE AMENDING THE VERNON HILLS MUNICIPAL CODE TO CREATE
ARTICLE XII OF CHAPTER 21 IMPLEMENTING A MUNICIPAL GROCERY
RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE
OCCUPATION TAX

THE 17th DAY OF JUNE 2025

Published in pamphlet form by the Authority of the
President and Board of Trustees of the Village of
Vernon Hills, Lake County, Illinois, this
17th day of June, 2025

AFFIDAVIT OF SERVICE

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, KEVIN TIMONY, BEING FIRST DULY APPOINTED, DEPOSES AND SAYS ON OATH THAT AS VILLAGE CLERK OF THE VILLAGE OF VERNON HILLS, HE DID CAUSE THE FOREGOING CERTIFICATE FOR ORDINANCE NO. 2025-080 AN ORDINANCE AMENDING THE VERNON HILLS MUNICIPAL CODE TO CREATE ARTICLE XII OF CHAPTER 21 IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX TO BE POSTED IN THE VILLAGE HALL AS REQUIRED BY LAW FROM JUNE 17, 2025 TO JULY 1, 2025.



Kevin Timony, Village Clerk

SUBSCRIBED AND SWORN TO BEFORE ME
THIS 17th DAY OF JUNE, 2025



Notary Public



**VILLAGE OF VERNON HILLS
ORDINANCE 2025-125**

**AN ORDINANCE AMENDING THE VERNON HILLS MUNICIPAL CODE REGARDING 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 Vernon Hills (Village) 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 Village adopted such a tax on June 17, 2025 under Ordinance No. 2025-080, and desires to make a minor change to the language of that tax to correct a typo in Section 21-249(b) that was identified by the Illinois Department of Revenue in a letter dated October 3, 2025, which amended ordinance will be codified in the Municipal Code of the Village; and,

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF VERNON HILLS, LAKE COUNTY, ILLINOIS, 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: ARTICLE XII OF CHAPTER 21 (TAXATION) CREATED – Article XII of Chapter 21 (Taxation) of the Village of Vernon Hills Municipal Code is hereby amended to read as follows :

"CHAPTER 21-TAXATION

**ARTICLE XII - MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND
MUNICIPAL GROCERY SERVICE OCCUPATION TAX**

Sec. 21-249. -Imposition of Tax

(a) Municipal Grocery Retailers' Occupation Tax. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in the Village of Vernon Hills 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).

(b) Municipal Grocery Service Occupation Tax. A tax is hereby imposed upon all persons engaged in the Village of Vernon Hills 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 21-249(a) 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).

Sec. 21-250. - 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.

Sec. 21-251 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 upon its adoption.

Sec. 21-252 Effective Date.

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 1st; 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 1st.”

SECTION 3: 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 4: 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 5: 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 6: 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.

SECTION 7: ORDINANCE NUMBER: This Ordinance shall be known as Ordinance Number 2025-125.

Dated the 4th day of November, 2025

[Signature Page to Follow]

Adopted by roll call votes as follows:

AYES: 6 – Marquardt, Oppenheim, Forster, Schenk, Lundeen, Koch

NAYS: 0 - None

ABSENT AND NOT VOTING: 1- Takaoka


Thom Koch Jr., Village President

PASSED: 11/04/2025

APPROVED: 11/04/2025

ATTEST: 11/04/2025


Kevin Timony, Village Clerk



VILLAGE OF VERNON HILLS

ORDINANCE NO. 2025-125

AN ORDINANCE AMENDING THE VERNON HILLS MUNICIPAL CODE REGARDING A
MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL
GROCERY SERVICE OCCUPATION TAX

THE 4th DAY OF NOVEMBER 2025

Published in pamphlet form by the Authority of the
President and Board of Trustees of the Village of
Vernon Hills, Lake County, Illinois, this
4th day of November, 2025

AFFIDAVIT OF SERVICE

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, KEVIN TIMONY, BEING FIRST DULY APPOINTED, DEPOSES AND SAYS ON OATH THAT AS VILLAGE CLERK OF THE VILLAGE OF VERNON HILLS, HE DID CAUSE THE FOREGOING CERTIFICATE FOR ORDINANCE NO. 2025-125 AN ORDINANCE AMENDING THE VERNON HILLS MUNICIPAL CODE REGARDING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX TO BE POSTED IN THE VILLAGE HALL AS REQUIRED BY LAW FROM NOVEMBER 4, 2025 TO NOVEMBER 14, 2025.



Kevin Timony, Village Clerk

SUBSCRIBED AND SWORN TO BEFORE ME
THIS 4th DAY OF NOVEMBER, 2025



Notary Public

