

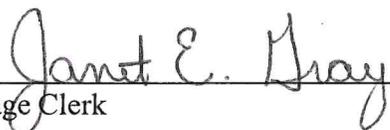
**ORDINANCE 2799**

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

**VILLAGE OF RANTOUL  
CHAMPAIGN COUNTY, ILLINOIS**

**CERTIFICATE OF PUBLICATION**

Published in pamphlet form this 8th day of July, 2025, by authority of the President and Board of Trustees of the Village of Rantoul, Champaign County, Illinois.

  
\_\_\_\_\_  
Village Clerk

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**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 Rantoul (Village) is a Home Rule Illinois municipality pursuant to Article VII the Constitution of the State of Illinois; 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).

**NOW, THEREFORE**, be it ordained, by the Village President and Board of Trustees of the Village of Rantoul 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. Village 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 Village 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.** The taxes imposed by this Ordinance shall take effect on January 1, 2026, following the adoption and filing of this Ordinance with the Department of Revenue.

**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 they do not define, modify, expand, or limit any of the terms or provisions of the Ordinance.

**Section 10. Publication.** The Village 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.

This Ordinance is hereby passed, the “ayes” and “nays” being called, by the concurrence of a majority of the members of the Corporate Authorities then holding office at a special meeting held on the date set forth below upon a roll call vote as follows:

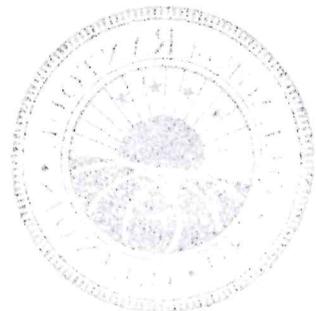
“Ayes” Trustees Graham, Robertson, Haines, Workman & Wilson  
“Nays” \_\_\_\_\_  
“Absent” Trustee Crider

**PASSED** this 8th day of July, 2025.

Jamit E. Gray  
Village Clerk

**APPROVED** this 8th day of July, 2025.

Paul Helle  
Village President



STATE OF ILLINOIS            )  
COUNTY OF CHAMPAIGN    )    SS.  
VILLAGE OF RANTOUL        )

**CERTIFICATION OF ORDINANCE**

I, the undersigned, do hereby certify that I am the duly qualified and acting Village Clerk of the Village of Rantoul, Champaign County, Illinois (the “**Village**”), and as such official I am the keeper of the records and files of the Village and of the President and Board of Trustees of the Village (the “**Corporate Authorities**”).

I do further certify that the attached constitutes a full, true and complete, excerpt from the proceedings of the meeting of the Corporate Authorities held on the 8th day of July, 2025, insofar as same relates to the adoption of Ordinance 2799, entitled:

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

a true, correct, and complete copy of which Ordinance (the “**Ordinance**”) as adopted at such meeting appears in the transcript of the Minutes of such meeting and is hereto attached. The Ordinance was adopted and approved by the vote and on the date therein set forth.

I do further certify that the deliberations of the Corporate Authorities on the adoption of the Ordinance were taken openly, that the vote on the adoption of the Ordinance was taken openly, and was preceded by a public recital of the nature of the matter being considered, and such information as would inform the public of the business being conducted, that such meeting was held at a specified time and place convenient to the public, that the agenda for the meeting was duly posted on the Village’s website and at the Village Hall at least 48 hours prior to the meeting, that notice of such meeting was duly given to all of the news media requesting such notice, that such meeting was called and held in strict compliance with the provisions of the Open Meeting laws of the State of Illinois, as amended, and that the Corporate Authorities have complied with all of the applicable provisions of such Open Meeting laws, the Illinois Municipal Code, and their procedural rules in the adoption of the Ordinance.

**IN WITNESS WHEREOF**, I hereunto affix my official signature and the seal of the Village of Rantoul, Champaign County, Illinois, this 8th day of July, 2025.



*Janet E. Gray*  
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Village Clerk