

# CITY OF NOKOMIS, ILLINOIS

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## ORDINANCE NO. 2127

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### AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX FOR THE CITY OF NOKOMIS

ADOPTED BY THE

CITY COUNCIL

OF THE

CITY OF NOKOMIS, ILLINOIS

THIS 9<sup>th</sup> day of SEPTEMBER, 2024

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Published in pamphlet form by the authority of the City Council of the City of  
Nokomis, Montgomery County, Illinois, this 9<sup>th</sup> day of September, 2024.

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**CITY OF NOKOMIS, ILLINOIS**

**Ordinance No. 2127**

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS'  
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE  
OCCUPATION TAX FOR THE CITY OF NOKOMIS**

**WHEREAS**, the City of Nokomis, Illinois (the "City") is a non-home rule Illinois municipal corporation pursuant to Article VII, § 8 of the Constitution of the State of Illinois of 1970, as amended, organized and operating under the Illinois Municipal Code, 65 ILCS 5/1-1-1, *et seq.*; and

**WHEREAS**, pursuant to Section 1-2-1 of the Illinois Municipal Code, 65 ILCS 5/1-2-1, the Village "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**, 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 corporate authorities believe that it is appropriate, necessary and in the best interests of the City and its residents, that the City 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 corporate authorities believe that it is appropriate, necessary and in the best interests of the City and its residents, that the City 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 CITY COUNCIL OF THE CITY OF NOKOMIS, MONTGOMERY COUNTY, ILLINOIS, AS FOLLOWS:***

**SECTION 1:** The recitals contained above in the preamble of this Ordinance are hereby incorporated herein by reference, the same as if set forth in this Section of this Ordinance verbatim, as findings of the City Council of the City of Nokomis, Illinois.

**SECTION 2:** 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:** 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:** 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:** The taxes imposed by this Ordinance shall take effect on the later of: (A) January 1, 2026; (B) 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, (C) 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 6:** All ordinances, resolutions, motions, or parts thereof in conflict with this Ordinance are hereby superseded, and this Ordinance shall be in full force and effect upon its adoption, approval, and publication as required by law.

**SECTION 7:** If any section, paragraph, or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, or provision shall not affect any of the remaining provisions of this Ordinance.

**SECTION 8:** The Mayor is authorized and directed to sign and the Clerk is authorized and directed to attest to this Ordinance and any other documents in furtherance of the purposes of this Ordinance.

**SECTION 9:** As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the City 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 10:** The City Clerk shall publish this Ordinance in pamphlet form.

**SECTION 11:** This Ordinance shall be in full force and effect after its passage, approval, and publication as required by law.

Adopted this 9<sup>th</sup> day of September, 2024, by roll call votes as follows:

	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>	<u>Present</u>
Commissioner Arkebauer	✓			✓
Commissioner Morris	✓			✓
Commissioner Glenn	✓			✓
Commissioner Stauder			✓	
Mayor Goldsmith		✓		✓

APPROVED by the Mayor of the City of Nokomis, Illinois this 9<sup>th</sup> day of September, 2024.

Dylan Goldsmith  
MAYOR

ATTEST:

Rachel Cassidy  
CITY CLERK

STATE OF ILLINOIS )  
COUNTY OF MONTGOMERY ) SS.  
CITY OF NOKOMIS )

**CERTIFICATE**

I certify that I am the duly appointed and acting City Clerk of the City of Nokomis, Montgomery County, Illinois, and, as such, am the keeper of records and seal thereof; that the foregoing is a true, complete, and correct copy of Ordinance No. 2127 of said City; that said Ordinance, which is

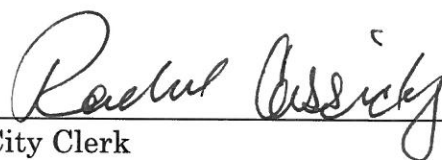
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RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY  
SERVICE OCCUPATION TAX FOR THE CITY OF NOKOMIS**

was passed by the City Council of the City of Nokomis, Montgomery County, Illinois, by yea and nay vote on the 9<sup>th</sup> day of September, 2024; that said Ordinance was approved by the Mayor on the 9<sup>th</sup> day of September, 2024; and that said Ordinance was then deposited in the office of the City Clerk of said City and filed therein; and that the same was recorded in the Record of Ordinances of said City.

I further certify said Ordinance provided by its terms that it should be published in pamphlet form; that the pamphlet form of said Ordinance, including the Ordinance and a cover sheet thereof, was prepared; that a copy of such Ordinance was posted in the Nokomis City Hall, commencing on the 9<sup>th</sup> day of September, 2024, to continue for at least ten (10) days thereafter; and that copies of such Ordinance were also available for public inspection upon request in the office of the City Clerk.

DATED at Nokomis, Illinois, this 9<sup>th</sup> day of September, 2024.

(SEAL)

  
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City Clerk