

VILLAGE OF OAK PARK

ORDINANCE NO. 25-__

**AN ORDINANCE AMENDING CHAPTER 23A ("TAXES") OF THE OAK PARK VILLAGE CODE
BY AMENDING ARTICLE 11 ("MUNICIPAL GROCERY TAX") AND REPEALING
ORDINANCE NO. 25-159 REGARDING A MUNICIPAL GROCERY TAX**

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF OAK PARK
THIS 16th DAY OF SEPTEMBER, 2025.

Published in pamphlet form
by the authority of the
President and Board of Trustees
of the Village of Oak Park,
Cook County, Illinois this
16th day of September, 2025

Village Clerk

ORDINANCE

AN ORDINANCE AMENDING CHAPTER 23A ("TAXES") OF THE OAK PARK VILLAGE CODE BY AMENDING ARTICLE 11 ("MUNICIPAL GROCERY TAX") AND REPEALING ORDINANCE NO. 25-159 REGARDING A MUNICIPAL GROCERY TAX

WHEREAS, the Village of Oak Park ("**Village**") as a home rule unit of local government as provided by Article VII, Section 6 of the Illinois Constitution of 1970 has the authority to exercise any power and perform any function pertaining to its government and affairs except as limited by Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, on August 5, 2025, the Village adopted Ordinance No. 25-159, imposing a municipal grocery retailers' occupation tax ("**Municipal Grocery Retailer Tax**") on all persons engaged in the business of selling groceries in the Village, pursuant to Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) ("**Act**"); and

WHEREAS, as required by the Act, the Village simultaneously adopted a municipal grocery service occupation tax on all persons engaged in the business of making sales of service, who, as an incident to making sales of service, transfer groceries as an incident to a sale of service ("**Municipal Grocery Service Tax**"); and

WHEREAS, the Village President and Board of Trustees desire to update and clarify the Municipal Grocery Retailer Tax and Municipal Grocery Service Tax in accordance with a request from the Illinois Department of Revenue; and

WHEREAS, the Village Board has determined that it will serve and be in the best interests of the Village and its residents to repeal Ordinance No. 25-159 and further amend Article 11 of Chapter 23A of the Oak Park Village Code to clarify the Municipal Grocery Retailer Tax and Municipal Grocery Service Tax, pursuant to this Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Oak Park, Cook County, Illinois, in the exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The above recitals are incorporated herein as though fully set forth.

Section 2. Repeal of Ordinance No. 25-159. Ordinance No. 25-159 is hereby repealed in its entirety and is of no further force or effect.

Section 3. Village Code Amended. Article 11 ("Municipal Grocery Tax") of Chapter 23A ("Taxes") of the Oak Park Village Code is added as follows, with additions **bold and underlined**:

ARTICLE 11
MUNICIPAL GROCERY TAX

23A-11-1: MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX IMPOSED

23A-11-2: MUNICIPAL GROCERY SERVICE OCCUPATION TAX IMPOSED

23A-11-3: COLLECTION AND ENFORCEMENT OF TAXES

23A-11-4: EFFECTIVE DATE

23A-11-1: MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX IMPOSED:

A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in the Village at the rate of one percent of the gross receipts from such sales made in the course of such business while this Article 11 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).

23A-11-2: MUNICIPAL GROCERY SERVICE OCCUPATION TAX IMPOSED:

A tax is hereby imposed upon all persons engaged in the Village in the business of making sales of service who transfer groceries as an incident to a sale of service, at the rate of one percent of the selling price of all groceries transferred incident to a sale of service while this Article 11 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).

23A-11-3: COLLECTION AND ENFORCEMENT OF TAXES:

The taxes hereby imposed by this Article 11, and all civil penalties that may be assessed as an incident of the taxes, will be collected and enforced by the State of Illinois Department of Revenue. The Illinois Department of Revenue has the full power to administer and enforce the provisions of this Article 11.

23A-11-4: EFFECTIVE DATE:

The taxes imposed by this Article 11 are and will be effective as of and after January 1, 2026.

Section 4. Village Clerk to File Ordinance With IDOR. 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 IDOR on or before October 1, 2025.

Section 5. Severability. If any paragraph section, clause, or provision of this Ordinance is held invalid, the remainder shall continue in full force and effect without affecting the validity of the remaining portions of the Ordinance.

Section 6. Effective Date. This Ordinance will be in full force and effect from and after its passage, approval, and publication as provided by law. The taxes imposed pursuant to this Ordinance will take effect on January 1, 2026.

ADOPTED this 16th day of September, 2025, pursuant to a roll call vote at follows:

Voting	Aye	Nay	Abstain	Absent
President Scaman				
Trustee Eder				
Trustee Enyia				
Trustee Leving Jacobson				
Trustee Straw				
Trustee Taglia				
Trustee Wesley				

APPROVED this 16th day of September, 2025.

Vicki Scaman, Village President

ATTEST

Christina M. Waters, Village Clerk

Published in pamphlet form this 16th day of September, 2025.

Christina M. Waters, Village Clerk