Local Grocery Sales Tax Implementation

IMPLEMENTATION TIMELINE

Now: To implement a local grocery sales tax on January 1, 2026, adopt the Illinois Municipal League's model ordinance (available via this link) to ensure timely filing with the Illinois Department of Revenue (IDOR).

Prior to October 1, 2025: Submit a certified copy of an ordinance authorizing the local implementation of a grocery sales tax to IDOR, postmarked by October 1, 2025.

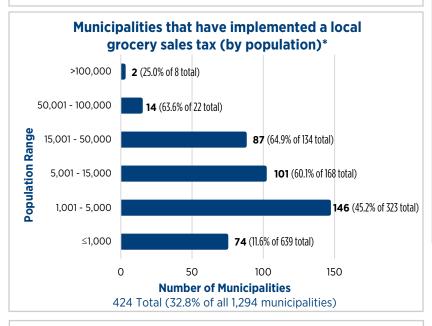
You must submit the ordinance to IDOR through MyLocalTax (available via this link) or via USPS, FedEx or UPS (it may <u>not</u> be submitted by email) to:

Aaron Allen, Division Manager Local Tax Allocation Division 3-500 Illinois Department of Revenue 101 West Jefferson Street Springfield, IL 62702 (217) 785-7116

January 1, 2026: The statewide grocery sales tax expires; only locally imposed grocery sales taxes will remain in effect.

Please consult with your municipal attorney prior to taking any action to adopt a taxing ordinance.

More information is available at iml.org/grocerytax.



*Data as of August 15, 2025.

424 municipalities in 91 counties have implemented a local grocery sales tax. Municipalities that have implemented a local grocery sales tax (by county)* More than 10 5 - 9 2 - 4 1 0

