



Illinois Department of Revenue

Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62794

September 3, 2025

Nancy S. Adams
Deputy Village Clerk
Village of Homewood
2020 Chestnut Road
Homewood, IL 60430

Re: Ordinance No. MC-1088
Municipal Grocery Occupation Tax

Dear Ms. Adams:

This is to acknowledge receipt of Homewood's Ordinance No. MC-1088 imposing a Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax at the rate of 1%.

The Illinois Department of Revenue shall collect, administer, and enforce the Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax effective **January 1, 2026**, in accordance with the provisions of 65 ILCS 5/8-11-24.

While we are accepting this ordinance for purposes of meeting the November 1, 2025 filing deadline for implementation on January 1, 2026, we must ask Homewood to amend or replace the ordinance to address the following issue(s):

- Correct the Municipal Grocery Service Occupation Tax base in Section 2 (Chapter 38, Article VIII, Section 38-192 of the Homewood Municipal Code) by replacing "shall be the same rate identified in Section 2, above" with "shall be the same rate identified in Chapter 38, Article VIII, Section 38-191".

Please adopt a conforming ordinance and file a certified copy with the Department on or before **November 1, 2025** at the following address:

Local Tax Allocation Division (3-500)
Illinois Department of Revenue
101 W. Jefferson St.
Springfield, IL 62702

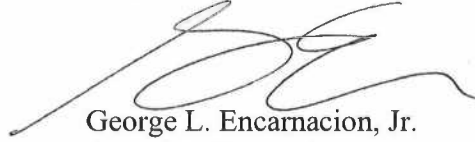
If you have any questions regarding this letter, please contact our office at the number listed below. If you have questions concerning the distribution of the tax, please contact the Department's **Local Tax Allocation Division** at (217) 785-6518 or rev.localtax@illinois.gov.

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Very truly yours,

A handwritten signature in black ink, appearing to read 'GE', with a long horizontal line extending to the left.

George L. Encarnacion, Jr.
Associate Counsel
(217) 524-0034

GLE:slc

cc: Aaron Allen, Local Tax Allocation Division