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**THE CITY OF ROCHELLE**  
**Ogle County, Illinois**

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**ORDINANCE**  
**NO. \_\_\_\_\_**

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**AN ORDINANCE AMENDING ARTICLE VI. - NON-HOME RULE MUNICIPAL  
RETAILERS' OCCUPATION AND SERVICE OCCUPATION TAX OF  
CHAPTER 90 TAXATION, OF THE ROCHELLE MUNICIPAL CODE**

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**JOHN BEARROWS, Mayor**  
**ROSE HUERAMO, City Clerk**

**TOM McDERMOTT**  
**BIL HAYES**  
**KATE SHAW-DICKEY**  
**DAN McDERMOTT**  
**ROSAELIA ARTEAGA**  
**BEN VALDIVIESO**  
**City Council**

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Otosen DiNolfo Hasenbalg & Castaldo, Ltd.  
1804 North Naper Boulevard, Suite 350 Naperville, Illinois 60563

**ORDINANCE NO:** \_\_\_\_\_

**Date Passed:**

**AN ORDINANCE AMENDING ARTICLE VI. - NON-HOME RULE MUNICIPAL  
RETAILERS' OCCUPATION AND SERVICE OCCUPATION TAX OF  
CHAPTER 90 TAXATION, OF THE ROCHELLE MUNICIPAL CODE**

**WHEREAS**, Section 7 of Article VII of the 1970 Constitution of the State of Illinois provides that a municipality that is not a home rule unit shall only have the powers granted to them by law and as such the City of Rochelle, Ogle County, Illinois being a non-home rule unit pursuant to the provisions of said Section 7 of Article VII, and may exercise only the powers expressly granted by law; and

**WHEREAS**, the Illinois General Assembly granted non-home rule municipalities broad authority to “pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities.” 65 ILCS 5/1-2-1; and

**WHEREAS**, while “non-home rule municipalities have the authority to enact ordinances, such ordinances may in no event conflict with state law or prohibit what a state statute expressly permits . . . A local ordinance may impose more rigorous or definite regulations in addition to those enacted by the state legislature so long as they do not conflict with the statute.” (*Village of Wauconda v. Hutton*, 291 Ill. App. 3d 1058, 1060 (1997)); and

**WHEREAS**, pursuant to Illinois Statute the City of Rochelle has established a non-home rule sales tax which is applicable to the sale of goods and services; and

**WHEREAS**, the current non-home rule sales tax is codified in Section 131 of Article VI of Chapter 90 of the Rochelle Municipal Code; and

**WHEREAS**, increasing the current tax rate from three-quarters of one percent (.75%) to one percent (1%) would require an amendment to the Rochelle Municipal Code; and

**WHEREAS**, a proposed amendment to Article VI of Chapter 90, to increase the sales tax rate is attached herein as Exhibit A; and

**WHEREAS**, the Mayor and the City Council find that it is in the best interest of the City and its residents to update and amend Article VI, of Chapter 90 to increase the non-home rule sales tax.

**NOW, THEREFORE BE IT ORDAINED** by the Mayor and Council of the City of Rochelle as follows:

**SECTION ONE:** That the City hereby incorporates all of the recitals above into this Ordinance as if fully set forth herein.

**SECTION TWO:** Section 131 – Imposed; rate, of Article VI –NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION AND SERVICE OCCUPATION TAX, of Chapter 90 – TAXES, shall be amended by deleting the stricken language as reflected in the attached Exhibit A.

**SECTION THREE:** If any provision of this Ordinance application thereof to any person or circumstance 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 FOUR:** Where the conditions imposed by any provisions of this Ordinance are more restrictive than comparable provisions imposed elsewhere in any other local law, ordinance, resolution, rule or regulation, the regulations of this Ordinance will govern.

**SECTION FIVE:** The City Clerk shall publish this Ordinance in pamphlet form.

**SECTION SIX:** This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED AND APPROVED this 12<sup>th</sup> day of May 2025.

ATTEST:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor

## EXHIBIT A

### ARTICLE VI. - NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION AND SERVICE OCCUPATION TAX

#### **Sec. 90-131. - Imposed; rate.**

Pursuant to 65 ILCS 5/8-11-1.3, a tax is imposed upon all persons engaged in the business of selling tangible personal property at retail in the city, in the amount of ~~three-quarters of~~ one percent of the gross receipts from such sales made in the course of such business.

Pursuant to 65 ILCS 5/8-11-1.4, a tax is imposed upon all persons engaged in the business of making sales of service, in the amount of ~~three-quarters of~~ one percent of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service.

The tax hereby imposed shall be subject to the exclusions and exemptions contained in the statutes which authorize the tax, and shall be used for expenditures on public infrastructure or property tax relief, or both.

STATE OF ILLINOIS        )  
                                      )  
COUNTY OF OGLE         )        SS.

CERTIFICATE

I, Rose Huéramo, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. \_\_\_\_\_, “AN ORDINANCE AMENDING ARTICLE VI. - NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION AND SERVICE OCCUPATION TAX OF CHAPTER 90 TAXATION, OF THE ROCHELLE MUNICIPAL CODE” which was adopted by the Mayor and City Council of the City of Rochelle on May 12, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 12<sup>th</sup> day of May 2025.

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CITY CLERK