
VILLAGE OF THORNTON
COOK COUNTY, ILLINOIS

ORDINANCE
NUMBER 2025-014

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS’
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX
BY AMENDING TITLE 4 “MUNICIPAL FINANCES”, SECTION 3 “TAXATION”,
ARTICLE A “MUNICIPAL TAXES” OF THE VILLAGE CODE OF THE VILLAGE OF
THORNTON, COOK COUNTY ILLINOIS BY ADDING A NEW SECTION 8
“MUNICIPAL GROCERY TAX”**

MAXINE REYNOLDS, Village President
NIKKI KATAKIS, Village Clerk

TRUSTEES
ROSEMARY CUNNINGHAM
GINA GLASER
ERNEST “BO” KAYE
PHILLIP MIDDLEBROOKS
DEBRA PISARZEWSKI
MARTIN PRATSCHER

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AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX BY AMENDING TITLE 4 "MUNICIPAL FINANCES", SECTION 3 "TAXATION", ARTICLE A "MUNICIPAL TAXES" OF THE VILLAGE CODE OF THE VILLAGE OF THORNTON, COOK COUNTY ILLINOIS BY ADDING A NEW SECTION 8 "MUNICIPAL GROCERY TAX"

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality 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, the Village of Thornton is a validly organized and existing Illinois home rule municipality pursuant to the Constitution of the State of Illinois of 1970, as amended; 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 President and Board of Trustees of the Village of Thornton believe that it is appropriate, necessary and in the best interests of the Village of Thornton and its residents, that the Village of Thornton **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 President and Board of Trustees of the Village of Thornton believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village

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); and,

WHEREAS, The President and Board of Trustees of the Village of Thornton, wish to amend Ordinance Number 25-009 passed on July 21, 2025 by replacing said Ordinance in its entirety.

NOW, THEREFORE, be it ordained, by the President and Board of Trustees of the Village of Thornton as follows:

Section 1. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2.. Title 4 Chapter 3 Article A of the THORNTON Code is hereby amended with the addition of a new section 8 which shall read as follows:

4-3A-8 MUNICIPAL GROCERY TAX

- A. Municipal Grocery Retailers' Occupation Tax Imposed. 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).
- B. . Municipal Grocery Service Occupation Tax. 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).
- C. Illinois Department of Revenue to Administer Both Taxes. 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 3. As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the 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 4. Effective Date. The taxes imposed by this Ordinance shall take effect on the later of: (i) January 1, 2026; (ii) 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, (iii) 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 5. Repeal of Conflicting Provisions. All ordinances, resolutions and policies or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

Section 6. Severability. If any provision of this Ordinance or application thereof to any person or circumstances 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 7. Headings/Captions. The headings/captions identifying the various sections and subsections of this Ordinance are for reference only and do not define, modify, expand or limit any of the terms or provisions of the Ordinance.

Section 8. Publication. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4.

ADOPTED, by the Village President and Board of Trustees of the Village of Thornton,
Cook County, Illinois this 18th day of August 2025, pursuant to a roll call vote, as follows:

	YES	NO	ABSTAIN	ABSENT
CUNNINGHAM				
GLASER				
KAYE				
MIDDLEBROOKS				
PISARZEWSKI				
PRATSCHER				
VILLAGE PRESIDENT REYNOLDS				
TOTAL				

APPROVED by the Village President of the Village of Thornton, Cook County, Illinois
this 18th day of August 2025.

MAXINE REYNOLDS
VILLAGE PRESIDENT

ATTEST:

NIKKI KATAKIS
VILLAGE CLERK