
THE CITY OF ASSUMPTION

CHRISTIAN COUNTY, ILLINOIS

ORDINANCE NUMBER 840

**AN ORDINANCE AMENDING SECTIONS 3-1-1 AND 3-1-2 OF THE CITY CODE TO
CODIFY MUNICIPAL GROCERY SERVICE OCCUPATION AND MUNICIPAL
GROCERY RETAILERS' OCCUPATION TAXES**

WILLIAM HERBORD, Mayor
JANET WALLER, City Clerk

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City Aldermen

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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 City of Assumption (hereinafter the "City") is a non-home rule Illinois 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 Mayor and the City Council of the City, having determined it to be appropriate, necessary and in the best interests of the City and its residents that the City 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 a Municipal Grocery Service Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), enacted on September 17, 2025 Ordinance Number 839, which imposed the two taxes within the City; and,

WHEREAS, subsequently the City, through its Clerk, have taken all steps necessary to effectuate the tax by submitting the enacted Ordinance to the Illinois Department of Revenue for required administration; and,

WHEREAS, Ordinance Number 839 must be incorporated into the City Code, requiring the addition of new provisions to be added to the City Code, as set forth below.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and the Assumption City Council as follows:

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

Section 2. Amending the City Code. The Assumption City Code Title 3, Chapter 1, Sections 1 and 2 are hereby amended by addition of the following provisions (added; ~~deleted~~):

TITLE 3

BUSINESS AND LICENSE REGULATIONS

CHAPTER 1

MUNICIPAL OCCUPATION TAXES

SECTION: 3-1-1: SERVICE OCCUPATION TAX:

A. A tax is hereby imposed upon all persons engaged in this Municipality in the business of making sales of service at the rate of one percent (1%) of the cost price of all tangible personal property transferred by said servicemen, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service in accordance with the provisions of section 5/8-11-1.5 of the Illinois Municipal Code¹ . (RC 1982 §36-1-1)

B. Every supplier or serviceman required to account for Municipal service occupation tax for the benefit of this Municipality shall file on or before the last day of each calendar month, the report to the State Department of Revenue, required by section nine of the "Service Occupation Tax Act", approved July 10, 1961, as amended.

C. At the time such report is filed, there shall be paid to the State Department of Revenue, the amount of tax hereby imposed. (RC 1982 §36-1-1; amd. Ord. 827, 11-7-2024)

D. 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 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.

E. 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).

3-1-2: RETAILER'S OCCUPATION TAX:

A. A tax is hereby imposed upon all persons engaged in the business of selling tangible

personal property at retail in this City at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business while this Section is in effect, in accordance with the provisions of section 5/8-11-1 of the Illinois Municipal Code². March 2025 1. S.H.A. 65 ILCS. 2. S.H.A. 65 ILCS. City of Assumption 3-1-2 3-1-4

B. Every such person engaged in such business in the City shall file on or before the last day of each calendar month, the report to the State Department of Revenue required by section three of "An Act in Relation to a Tax Upon Persons Engaged in the Business of Selling Tangible Personal Property to Purchasers for Use or Consumption", approved June 28, 1933, as amended.

C. At the time such report is filed, there shall be paid to the State Department of Revenue, the amount of tax hereby imposed on account of the receipts from the sales of tangible personal property during the preceding month. (RC 1982 §36-1-2; amd. Ord. 827, 11-7-2024

D. 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.

E. 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).

Section 3. Severability. In the event a court of competent jurisdiction finds this Ordinance or any provision hereof to be invalid or unenforceable as applied, such finding shall not affect the validity of the remaining provisions of this Ordinance and the application thereof to the greatest extent permitted by law.

Section 4. Repeal and Savings Clause. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed; provided, however, that nothing herein shall affect any rights or causes of action which shall have accrued to the City prior to the effective date of this Ordinance.

Section 5. Effective Date. This Ordinance shall be in full force and effect from and after passage, approval and publication in pamphlet form as provided by law.

Section 6. 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 7. 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.

SO ORDAINED this 2 day of October, 2025 at the City of Assumption, Christian County, Illinois.

	YES	NO	ABSENT	PRESENT
BRADSHAW			✓	
NELSEN			✓	
PALMER	✓			
PORTER	✓			
SULLIVAN	✓			
WALDEN	✓			
HERBORD				
TOTAL	4	0	2	0

CITY OF ASSUMPTION

William Herbord
WILLIAM HERBORD, Mayor

Attest:

Janet Waller
JANET WALLER, City Clerk