THE VILLAGE OF ROBBINS

COOK COUNTY, ILLINOIS

ORDINANCE

No. ___07-22-25____

An Ordinance Implementing a Municipal Grocery Retailer's Occupation Tax And a Municipal Grocery Service Occupation Tax

---

PASSED AND APPROVED BY THE MAYOR AND BOARD OF TRUSTEES

THIS ___22ND____ DAY OF __JULY__, 2025

ORDINANCE NO. ____07-22-25____

An Ordinance Implementing a Municipal Grocery Retailer's Occupation Tax And a Municipal Grocery Service Occupation Tax

WHEREAS, the Village of Robbins (the "Village") is a duly organized and existing municipality and a home rule unit of government pursuant to Article VII, Section 6 of the 1970 Constitution of the State of Illinois, and as such may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the Village Mayor (the "Mayor"), the Honorable Darren E. Bryant and the Village Clerk, the Honorable Sharon S. Dyson (the "Clerk"), and the Board of Trustees of the Village (the "Village Board"), the Honorable David R. Dyson, Jeanneen Holmes, Chanel Kelley, Michael D. Collier, Sr., Ernest Maxey, Jr. and Thomas Harper, Jr. (together, the "Corporate Authorities"), constitute the duly elected, qualified and acting officials of the Village; 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 Corporate Authorities believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village 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 Corporate Authorities 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,

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Robbins, Cook County, Illinois, by and through its Home Rule Powers, as follows:

Section 1: Incorporation. All of the recitals hereinbefore stated as contained in the preambles to this Ordinance are full, true, and correct, and the Village Board does hereby, by reference, incorporate and make them part of this Ordinance as legislative findings.

Section 2: Purpose. The purpose of this Ordinance is to regulate nuisance dogs within the Village.

Section 3: Authority. This Ordinance is adopted pursuant to the authority granted to the Village by the Constitution of the State of Illinois and the Illinois Compiled Statutes.

Section 4: Enactment. Chapter 32 Taxation, Article 32- VI – Grocery Tax of the Code of Ordinances of the Village of Robbins, Illinois is hereby amended by adding and deleting the following language (additions underlined; deletions ~~stricken~~):

Section 32-150 - 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).

Section 32-151 - 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).

Section 5: Authorization. The officers, employees and/or agents of the Village shall take all actions necessary or reasonably required to carry out and give effect to the intent of this Ordinance and otherwise to consummate the transaction contemplated herein and shall take all actions necessary in conformity therewith including, without limitation, the execution and delivery of all documents required to be delivered in connection with the transaction contemplated herein.

Section 6: Administration. 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 7: Filing. 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 October 1, 2025.

Section 8: Effective Date. The taxes imposed by this Ordinance shall take effect on the later of: January 1, 2026.

Section 9: Headings. The headings for the articles, sections, paragraphs, and subparagraphs of this Ordinance are inserted solely for the convenience of reference and form no substantive part of this Ordinance nor should they be used in any interpretation or construction of any substantive provisions of this Ordinance.

Section 10: Severability. The provisions of this Ordinance are hereby declared to be severable and should any provision, clause, sentence, paragraph, subparagraph, section or part of this Ordinance be determined to be in conflict with any law, statute or regulation by a court of competent jurisdiction, said provision, clause, sentence, paragraph, subparagraph, section or part shall be excluded and deemed inoperative, unenforceable and as though not provided for herein, and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect. It is hereby declared to be the legislative intent of the Village Board that this Ordinance would have been adopted had not such unconstitutional or invalid provision, clause, sentence, paragraph, subparagraph, section or part thereof been included.

Section 11: Superseder. All code provisions, ordinances, resolutions and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

Section 12: Publication. A full, true and complete copy of this Ordinance shall be published in pamphlet form or in a newspaper published and of general circulation within the Village as provided by the Illinois Municipal Code, as amended.

Section 13: Effective Date. This ordinance shall be in full force and effect immediately upon its publication in pamphlet form.

ADOPTED this __22ND__ day of __JULY__, 2025, pursuant to a roll call vote as follows:

	AYES	NAYS	ABSENT	ABSTAIN
David R. Dyson	X			
Jeanneen Holmes	X			
Thomas Harper, Jr.	X			
Michael Collier Sr.	X			
Chanel Kelly	X			
Ernest Maxey Jr.	X			

Mayor E. Darren Bryant				
Total	6	0	0	0

PASSED AND APPROVED on this __22ND__ day of __JULY__, 2025.

Darren E. Bryant

Darren E. Bryant, Mayor

ATTEST:

Sharon S. Dyson

Sharon S. Dyson, Village Clerk

**STATE OF ILLINOIS)
) SS
COUNTY OF COOK)**

CLERK'S CERTIFICATE

I, Sharon S. Dyson, Village Clerk of the Village Robbins, in the County of Cook and State of Illinois, certify that the attached document is a true and correct copy of that certain Ordinance now on file in my Office, entitled:

Ordinance No. _07-22-25__

An Ordinance Implementing a Municipal Grocery Retailer's Occupation Tax and a Municipal Grocery Service Occupation Tax

which Ordinance was passed by a roll call vote of the Board of Trustees of the Village of Robbins, Illinois at their Regular Village Board Meeting on the _22nd__ day of __July__, 2025, at which meeting a quorum was present, and approved by the President of the Village of Robbins on the __22nd__ day of _July__, 2025.

I further certify that the vote on the question of the passage of said Ordinance by the Board of Trustees of the Village of Robbins was taken by Ayes and Nays and recorded in the minutes of the Board of Trustees of the Village of Robbins, and that the result of said vote was as follows, to-wit:

AYES: 6

NAYS: 0

ABSENT: 0

I do further certify that the original Ordinance, of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Village of Robbins, this _22nd__ day of _July_, 2025.

Sharon S. Dyson

Sharon S. Dyson, Village Clerk

[SEAL]