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**THE CITY OF ASSUMPTION**

CHRISTIAN COUNTY, ILLINOIS

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ORDINANCE NUMBER 839

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**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS'  
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX**

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WILLIAM HERBORD, Mayor  
JANET WALLER, City Clerk

RICKY BRADSHAW  
GARY NELSEN  
HERBERT PALMER  
KIMBERLY PORTER  
TRAVIS SULLIVAN  
DONNY WALDEN  
City Aldermen

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Published in pamphlet form by authority of the Mayor and Aldermen of the City of Assumption  
on September 17, 2025

Sorling Northrup – One North Old State Capitol Plaza, Suite 200, Springfield, IL 62701

ORDINANCE NO. 839

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION 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 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 believe that it is 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,

**WHEREAS**, the Mayor and the City Council of the City believe that it is appropriate, necessary and in the best interests of the City and its residents, that the City 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).

**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. 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 3. 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 4. 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 5. Clerk to file Ordinance with Illinois Department of Revenue.** 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 6. 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 7. 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 8. 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 9. 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 10. 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 17 day of September, 2025 at the City of Assumption, Christian County, Illinois.

	YES	NO	ABSENT	PRESENT
BRADSHAW	✓			
NELSEN	✓			
PALMER	✓			
PORTER	✓			
SULLIVAN	✓			
WALDEN	✓			
HERBORD	—			
TOTAL	6	—	—	—

CITY OF ASSUMPTION

William Herbord  
WILLIAM HERBORD, Mayor

Attest:

Janet Waller  
JANET WALLER, City Clerk

## CERTIFICATION

I, JANET WALLER, do hereby certify that I am the duly elected, qualified and acting Clerk of the City of Assumption. I do further certify that the above and foregoing, identified as Ordinance Number 839, is a true, complete and correct copy of an ordinance otherwise identified as authorizing the City of Assumption, Christian County, Illinois, to implement a municipal grocery retailer's occupation tax and a municipal grocery service occupation tax passed by the City Council on the 16<sup>th</sup> day of September, 2025, and approved by the Mayor on the same said date, the original of which is part of the books and records within my control as Clerk of the City of Assumption.

Dated this 17<sup>th</sup> day of September, 2025.

Janet Waller  
Clerk, City of Assumption  
Christian County, Illinois