



VILLAGE OF MONTGOMERY

ORDINANCE 2146

AN ORDINANCE AMENDING THE MUNICIPAL GROCERY
OCCUPATION TAX

PASSED BY THE PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF MONTGOMERY, KANE AND KENDALL COUNTIES, ILLINOIS
THIS 8TH DAY OF SEPTEMBER, 2025.

PUBLISHED IN PAMPHLET FORM BY AUTHORITY
OF THE PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF MONTGOMERY, KANE AND KENDALL COUNTIES, ILLINOIS
THIS 8TH DAY OF SEPTEMBER, 2025.

ORDINANCE 2146

AN ORDINANCE AMENDING AND RESTATING THE MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND MUNICIPAL GROCERY SERVICE OCCUPATION TAX FOR THE VILLAGE OF MONTGOMERY, KANE AND KENDALL COUNTIES, ILLINOIS

WHEREAS, the Village of Montgomery, Kane and Kendall Counties, Illinois (the "Village"), has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and that protect the public health, safety and welfare of its citizens; and

WHEREAS, Ordinance No. 2123 was adopted on April 14, 2025, pursuant to the provisions of Illinois Municipal Grocery Occupation Tax Law (65 ILCS 5/8-11-24); and

WHEREAS, the Village received correspondence from the Illinois Department of Revenue requesting revisions to Ordinance No. 2123; and

WHEREAS, this Ordinance is intended to impose the tax authorized by the law providing for a municipal grocery occupation tax which will be collected by the Illinois Department of Revenue and amend and restate Ordinance No. 2123.

NOW, THEREFORE, Be It Ordained by the President and Board of Trustees of the Village of Montgomery, Kane and Kendall Counties, Illinois, as follows:

SECTION ONE: AMENDMENT AND RESTATEMENT: Ordinance No. 2123 is hereby amended and restated, by adding Article VII, Municipal Grocery Retailers' Occupation Tax, to Chapter 18, Taxation, of the Code of Ordinances, Village of Montgomery, Illinois, with the underlined language being added and the stricken language being deleted as follows:

ARTICLE VII. – MUNICIPAL GROCERY RETAILER'S OCCUPATION TAX AND MUNICIPAL GROCERY SERVICE OCCUPATION TAX

Sec. 18-73. - Tax imposed; rate.

A tax is hereby imposed upon all persons engaged in the business of selling groceries, as defined in the Municipal Grocery Occupation Tax Law, 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; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service at the rate of 1% of the selling price of all groceries, as defined in the Municipal Grocery Occupation Tax Law, transferred as an incident to a sale of service. The imposition of these taxes is in accordance with and subject to the provisions of the Municipal Grocery Occupation Tax Law (65 ILCS 5/8-11-24).

Sec. 18-74. - Illinois Department of Revenue to Administer.

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

Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

SECTION TWO: CLERK TO FILE ORDINANCE WITH ILLINOIS DEPARTMENT OF REVENUE: The Municipal 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 THREE: EFFECTIVE DATE: The taxes imposed by this Ordinance shall take effect on January 1, 2026;

SECTION FOUR: GENERAL PROVISIONS

REPEALER: All ordinances, resolutions or orders, or parts thereof, in conflict with the provisions of this Ordinance are to the extent of such conflict hereby repealed; and this Ordinance shall be effective immediately.

SEVERABILITY: Should any provision of this Ordinance be declared invalid by a court of competent jurisdiction; the remaining provisions will remain in full force and effect the same as if the invalid provision had not been a part of this Ordinance.

TITLES AND CAPTIONS: All article, section and paragraph titles or captions contained in this Ordinance are for convenience only and shall not be deemed part of the context nor affect the interpretation of this Ordinance.

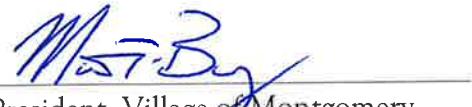
ADOPTED by the President and Board of Trustees on the 8th day of September, 2025.

AYES: Bauman, Brzoska, Gier, Jungermann, Marecek & Sperling

NAYS: _____

ABSENT: _____

APPROVED on September 8, 2025



President, Village of Montgomery,
Kane and Kendall Counties, Illinois

ATTEST:



Debbie Buchanan,
Village Clerk of the Village of Montgomery



	Aye	Nay	Absent	Abstain
Trustee Matt Bauman	✓	—	—	—
Trustee Ben Brzoska	✓	—	—	—
Trustee Dan Gier	✓	—	—	—
Trustee Steve Jungermann	✓	—	—	—
Trustee Doug Marecek	✓	—	—	—
Trustee Theresa Sperling	✓	—	—	—
Village President Matthew Brolley	No	Vote Cast		