ORDINANCE NO. 2025-~~4518R~~ 4557

AN ORDINANCE AMENDING AND RESTATING
SECTION 3-2A-10, MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX IMPOSED,
AND SECTION 3-2A-11, MUNICIPAL GROCERY SERVICE OCCUPATION TAX,
OF CHAPTER 2, "TAXES", OF TITLE 3, "BUSINESS AND LICENSE REGULATIONS",
OF THE VILLAGE OF BARRINGTON VILLAGE CODE

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 Barrington, Cook and Lake Counties, Illinois (the "Village") is a 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 President and Board of Trustees of the Village have determined 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 President and Board of Trustees of the Village have also determined 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, pursuant to 65 ILCS 5/8-11-24, for the purpose of authorizing the levy of both the Municipal Grocery Retailers' Occupation Tax and the Municipal Grocery Service Occupation Tax, the President and Board of Trustees of the Village passed Village Ordinance No. 2025-4518, which amended the Barrington Village Code and adopted both the Municipal Grocery Retailers' Occupation Tax and the Municipal Grocery Service Occupation Tax; and

WHEREAS, the President and Board of Trustees of the Village have determined that it is necessary and advisable to amend and restate Ordinance No. 2025-4518, and specifically, to amend Section 3-2A-11, "Municipal Grocery Service Occupation Tax", of the Village of Barrington Village Code as set forth herein:

NOW, THEREFORE, BE IT ORDAINED, by the President and Board of Trustees of the Village of Barrington, in exercise of the authority of this Village as a Home Rule unit, as follows:

SECTION 1. Incorporation of Recitals. The Corporate Authorities of the Village hereby find that the foregoing recitals are true and correct and shall be and are hereby incorporated into the text of this Ordinance as its findings of fact to the same extent as if said recitals were fully set forth herein.

SECTION 2. The Corporate Authorities of the Village hereby amend and restate Village of Barrington Ordinance No. 2025-4518 as set forth herein, which action is hereby ratified and approved by the Corporate Authorities of the Village, and specifically, Article A, "Occupation and Use Taxes", of Chapter 2, "Taxes", of Title 3, "Business and License Regulations", is hereby amended by the addition of a new Section 3-2A-10, "Municipal Grocery Retailers' Occupation Tax Imposed", and a new Section 3-2A-11, "Municipal Grocery Service Occupation Tax", which shall be amended to read as follows:

"SECTION 3-2A-10. 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 3-2A-11. 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 3-2A-10 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 3. 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 4. Village 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 Village Clerk did provide a copy of Village of Barrington Ordinance No. 2025-4518 to the Illinois Department of Revenue, receipt of which Ordinance was acknowledged by the Illinois Department of Revenue by letter dated September 17, 2025. As requested in the aforesaid letter dated September 17, 2025, the copy of Ordinance No. 2025-4518 which was provided by the Village to the Illinois Department of Revenue was not a certified copy of the Ordinance, as otherwise required. The Village Clerk is hereby directed to file a certified copy of this Ordinance, which amends and restates Ordinance No. 2025-4518, with the Illinois Department of Revenue on or before November 1, 2025.

SECTION 5. Effective Date. The taxes imposed by this Ordinance shall take effect on January 1, 2026.

SECTION 6. Repeal of Conflicting Provisions. All ordinances, resolutions and policies of the Village, 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 7. 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 8. 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 9. Publication. The Village Clerk is hereby directed by the Corporate Authorities of this Village 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.

PASSED THIS 13 DAY OF OCTOBER, 2025 BY ROLL CALL VOTE AS FOLLOWS:

AYES: Trustees Lohmeyer, Sholeen, Wondreseк, Prigge, Klauer and President Moran

NAYS: NONE

ABSENT: Trustee Duncan

ABSTAIN: NONE

APPROVED THIS 13 DAY OF OCTOBER, 2025

Michael Moran, Village President

ATTESTED AND FILED THIS
13 DAY OF OCTOBER, 2025.

James P. Dillon, Village Clerk

Published in Pamphlet Form the 13 day of OCTOBER, 2025

Village of Barrington CORPORATE SEAL Cook & Lake Counties, IL

CERTIFICATE OF VILLAGE CLERK OF THE VILLAGE OF BARRINGTON, COOK AND LAKE COUNTIES, ILLINOIS

I HEREBY CERTIFY that I am the Village Clerk of the Village of Barrington, an Illinois Home Rule municipality, Cook and Lake Counties, in the State of Illinois, and am the keeper of the official records and corporate seal of said Village, and I do hereby certify that the copy of the Ordinance attached hereto and made a part hereof is a true and correct copy of the original Ordinance hereinafter described which copy was taken from and carefully compared with the original Ordinance entitled:

ORDINANCE NO. 2025-4557

AN ORDINANCE AMENDING AND RESTATING VILLAGE OF BARRINGTON ORDINANCE NO. 2025-4518 WHICH ADOPTED SECTION 3-2A-10, MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX IMPOSED, AND SECTION 3-2A-11, MUNICIPAL GROCERY SERVICE OCCUPATION TAX, OF CHAPTER 2, "TAXES", OF TITLE 3, "BUSINESS AND LICENSE REGULATIONS" OF THE VILLAGE OF BARRINGTON VILLAGE CODE

which was passed by the Board of Trustees of said Village at a duly called regular or special meeting held in the Village of Barrington on the 13 day of October, 2025 and deposited and filed in the Office of the Clerk of said Village on said date and duly approved by the President and recorded by me in the Record of Ordinances of said Village as Ordinance No. 2025-4557. I further certify that a quorum was present at said meeting and said Ordinance was passed on a roll call vote taken by yeas and nays and entered into the records as required by law.

I further certify that the original of said Ordinance is in the records of said Village on file in my office for safekeeping and that said Ordinance has not been amended or repealed.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the seal of said Village this 13 day of October, 2025.

James P. Dillon, Village Clerk, Village of Barrington

[Seal]

Village of Barrington CORPORATE SEAL Cook & Lake Counties, IL

By: Jillian Chojnowski
Jillian Chojnowski, Deputy Village Clerk
Village of Barrington

Prepared by:

James P. Bateman, Village Attorney
Bateman Law Offices, Ltd.
1000 Hart Road, Suite 170
Barrington, IL 60010
Telephone (847) 381-7840

Illinois Department of Revenue
Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62794

September 17, 2025

Katrina Hanna
Director of Financial Services
Village of Barrington
200 S. Hough St.
Barrington, IL 60010

Re: Ordinance No. 2025-4518
Municipal Grocery Occupation Tax

Dear Ms. Hanna:

This is to acknowledge receipt of Barrington's Ordinance No. 2025-4518 imposing a Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax at the rate of 1%.

The Illinois Department of Revenue shall collect, administer, and enforce the Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax effective **January 1, 2026**, in accordance with the provisions of 65 ILCS 5/8-11-24.

IMPORTANT: Section 8-11-24 requires that a certified copy of the ordinance or resolution imposing the tax must be filed with the Illinois Department of Revenue before the Department may administer the tax imposed by the ordinance. The copy you filed was not certified.

While we are accepting this ordinance for purposes of meeting the November 1, 2025 filing deadline for implementation on January 1, 2026, we must ask Barrington to amend or replace the ordinance to address the following issue(s):

- Correct the Municipal Grocery Service Occupation tax base in Section 3-2A-11 of the Village Municipal Code by replacing "shall be the same rate identified in Section 2 above" with "shall be the same rate identified in Section 3-2A-10".

Please adopt a conforming ordinance and file a **certified copy** with the Department on or before **November 1, 2025** at the following address:

Local Tax Allocation Division (3-500)
Illinois Department of Revenue
101 W. Jefferson St.
Springfield, IL 62702

If you have any questions regarding this letter, please contact our office at the number listed below. If you have questions concerning the distribution of the tax, please contact the Department's **Local Tax Allocation Division at (217) 785-6518 or rev.localtax@illinois.gov**.

Very truly yours,

George L. Encarnacion, Jr.
Associate Counsel
(217) 524-0034

GLE:slc

cc: Aaron Allen, Local Tax Allocation Division