

**ORDINANCE NO. O-2025-18**

**AN ORDINANCE AMENDING THE WHEATON CITY CODE BY THE ADOPTION OF  
CHAPTER 66 (TAXATION), ARTICLE XV, IMPOSING 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 Wheaton City 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 City Council believes that it is appropriate, necessary and in the best interests of the City and its residents, that the City amend the City Code to impose a Municipal Grocery Retailers' Occupation Tax 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).

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and City Council of the City of Wheaton, Illinois, by its home rule authority, as follows:

**SECTION 1:** The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

**SECTION 2:** That Chapter 66 "Taxation" is hereby amended by adding a new Article XV entitled "Municipal Grocery Tax", which shall read as follows:

## ARTICLE XV. MUNICIPAL GROCERY TAX

**Sec. 66-345. Municipal Grocery Retailers' Occupation Tax Imposed; Rate.** A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in the city at the rate of one percent (1%) of the gross receipts from these sales made in the course of such business. 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).

**Sec. 66-346. Municipal Grocery Service Occupation Tax Imposed.** A tax is hereby imposed upon all persons engaged in the city 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 one percent (1%). 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).

**Sec. 66-347. Collection of Tax.** 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 Article.

**SECTION 3:** As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the City 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 4:** The taxes imposed by this Ordinance shall take effect on January 1, 2026.

**SECTION 5:** All ordinances or parts of ordinances in conflict with these provisions are hereby repealed.

**SECTION 6:** In the event that any section, clause, provision, or part of this Ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

**SECTION 7:** This ordinance shall become effective from and after its passage, approval, and publication in pamphlet form in the manner prescribed by law.

  
Philip J. Sauer  
Mayor

ATTEST:

  
Andrea Rondale  
City Clerk

**Roll Call Vote:**

Ayes:

Councilman Brown  
Mayor Suess  
Councilman Clousing  
Councilwoman Robbins  
Councilman Weller  
Councilman Barbier  
Councilwoman Bray-Parker

Nays:

None

Absent:

None

Motion Carried Unanimously

