

ORDINANCE NO. O-2026-02

**AN ORDINANCE AMENDING ARTICLES XIII AND XIV OF CHAPTER 66 (TAXATION) OF THE
CODE OF ORDINANCES OF THE CITY OF WHEATON TO INCREASE THE HOME RULE
RETAILERS' OCCUPATION TAX RATE AND HOME RULE SERVICE OCCUPATION TAX RATE
(HOME RULE SALES TAX)**

WHEREAS, the City of Wheaton ("City") is an Illinois Home Rule Municipality pursuant to provisions of Article VII, Section 6 of the Illinois Constitution, and as such the City may exercise any power and perform any function pertaining to its government and affairs, including taxation; and

WHEREAS, the subject matter of this ordinance pertains to the government and affairs of the City and its residents; and

WHEREAS, in furtherance of its home rule powers, it is necessary and desirable for the City to amend its ordinances regarding taxation by increasing the home rule retailers' occupation tax rate and the service occupation tax rate.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Wheaton, Illinois by its home rule authority, that the Wheaton City Code is hereby amended to provide as follows:

SECTION 1: That Section 66-320 (Home rule municipal retailers' occupation tax – Imposed) of Chapter 66 (Taxation), Article XIII (Home Rule Retailer's Occupation Tax), is hereby amended as follows:

Sec. 66-320. – Home rule municipal retailers' occupation tax - Imposed.

A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered, with an agency of the state, at retail in the city at the rate of one and one-quarter percent (1.25%) on the gross receipts from these sales made in the course of such business. Such "home rule municipal retailers' occupation tax" shall not be applicable to the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The imposition of this home rule tax is pursuant to the provisions of section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1, as amended).

SECTION 2: That Section 66-341 (Home rule municipal service occupation tax – Imposed) of Chapter 66 (Taxation), Article XIV (Home Rule Service Occupation Tax), is hereby amended as follows:

Sec. 66-341 – Home rule municipal service occupation tax – Imposed.

A tax is hereby imposed upon all persons engaged in the city in the business of making sales of service, at the rate of one and one-quarter percent (1.25%) of the selling price of all tangible personal property transferred by such serviceman, either in the form of tangible personal property or in the form of real estate, as an incident to a sale of service. Such "home rule municipal service occupation tax" shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and non-prescription

medicines, drugs, medical appliances and insulin, urine testing materials, and syringes and needles used by diabetics. The imposition of this home rule tax is pursuant to the provisions of section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5, as amended).

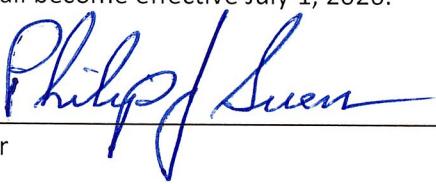
SECTION 3: The City Clerk is hereby directed to file this Ordinance with the Illinois Department of Revenue of the State of Illinois prior to April 1, 2026 for it to become effective July 1, 2026.

SECTION 4: In all other respects, the terms and provisions of the Wheaton City Code are ratified and remain in full force and effect.

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: The increased tax rates shall become effective July 1, 2026.



Philip J. Suess
Mayor

ATTEST:



Andrea Rosedale
City Clerk

Roll Call Vote:

Ayes:	Councilman Brown Mayor Suess Councilman Clousing Councilwoman Robbins Councilman Weller Councilwoman Bray-Parker Councilwoman Brice
-------	---

Nays:

Absent:

None

None

Motion Carried Unanimously

Passed: January 20, 2026

Published: January 21, 2026